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Individual Income Tax Returns 2



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# Individual Income Tax Returns 2005

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by contacting our Internet site at <a href="http://www.irs.gov/taxstats">http://www.irs.gov/taxstats</a>. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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#### Section 1

## Introduction and Changes in Law

#### Introduction

This report contains complete individual income tax data for Tax Year 2005. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 134 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2005.

Table A on the following pages presents selected income and tax items for Tax Years 2001 through 2005 as they appear on the forms and provides the percentage change for each item between 2004 and 2005. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2005, the number of individual tax returns filed increased by just over 2.1 million, or 1.6 percent. Adjusted gross income (AGI) rose \$633.7 billion, or 9.3 percent from 2004 to 2005, compared to the 9.4 percent increase recorded from 2003 to 2004. Total tax liability increased 12.1 percent to \$986.5 billion. Several components of AGI showed large increases between 2004 and 2005, notably net capital gains less loss increased 40.6 percent and taxable interest increased 29.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2005, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars [1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

		1	Current dollars	т —	1	1
Item	2001	2002	2003	2004	2005	Percent change 2004 to 2005
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	130,255,237	130,076,443	130,423,626	132,226,042	134,372,678	1.6
Electronically filed returns *	46,861,487	52,798,823	61,154,815	68,380,152	73,471,852	7.4
Form 1040 returns	80,500,011	80,748,948	80,420,043	80,603,689	81,497,559	1.1
Electronically filed returns	20,811,215	24,843,419	30,472,170	34,900,171	39,465,536	13.1
Form 1040A returns	28,293,817	28,714,328	29,631,494	30,572,631	31,326,141	2.5
Electronically filed returns	15,007,182	16,839,599	18,910,697	20,771,324	22,224,396	7.0
Form 1040EZ returns		20,613,167	20,372,089	21,049,722	21,548,977	2.4
Electronically filed returns *	11,043,091	11,115,806	11,771,948	12,708,657	11,781,921	-7.3
Salaries and wages						
Number of returns	111,227,450	110,938,441	110,890,993	112,369,812	114,070,880	1.5
Amount	4,565,229,218	4,559,690,903	4,649,900,493	4,921,806,344	5,155,407,373	4.7
Taxable interest received	07.470.040	00 504 000	50 450 044	57.005.000	50.040.057	2.0
Number of returns	67,479,816	63,584,806	59,459,344	57,605,888	59,249,357	2.9
Amount	198,177,814	149,024,899	127,159,692	125,474,158	162,432,720	29.5
Fax-exempt interest	4 5 5 7 204	4.452.000	4 504 055	4 416 054	4.497.973	1.0
Number of returns	4,557,381 55,582,376	4,453,829	4,524,955	4,416,851	.,	1.8 10.9
Amount	33,362,376	54,564,456	53,750,230	52,031,763	57,693,924	10.9
Ordinary dividends in AGI	32,621,151	31,409,759	30.475.097	30.687.178	31,175,376	1.6
Number of returns	119,533,324	103,241,332	115,141,232	146,838,808	166,482,004	13.4
Qualified dividends in AGI	119,555,524	103,241,332	113,141,232	140,030,000	100,402,004	15.4
Number of returns	N/A	N/A	22,449,379	24,549,867	25,853,686	5.3
Amount	N/A	N/A	80,994,736	110,500,411	118,980,474	7.7
State income tax refund		13/0	00,554,750	110,000,411	110,000,414	1 '''
Number of returns	22,132,023	23.838.529	24,655,907	23,621,296	22,110,769	-6.4
Amount	21,219,499	23,875,813	23,425,623	22,735,928	22,204,760	-2.3
Alimony received	21,210,100	20,0,0,0,0	20, 120,020	22,700,020	1 22,20 1,700	
Number of returns	437,859	425,963	431,368	439,608	457,488	4.1
Amount	6,685,857	6,523,019	6,470,712	7,262,338	7,979,270	9,9
Business or profession net income, less loss						
Number of returns	18,018,349	18,597,305	19,415,648	20,252,079	21,057,329	4.0
Amount	216,772,496	220,783,572	229,655,285	247,217,287	269,701,056	9.1
Net capital gain in AGI less loss						1
Number of returns	23,470,401	23,249,625	21,889,687	22,388,659	22,040,458	-1.6
Amount	325,168,963	238,368,458	294,021,717	471,735,648	663,057,140	40.6
Capital gain distributions reported on Form 1040						
Number of returns		939,523	1,095,371	2,878,263	4,155,219	44.4
Amount	1,358,488	420,312	332,293	1,925,990	4,958,078	157.4
Sales of property other than capital assets, net						
gain less loss						
Number of returns		1,728,377	1,753,860	1,749,934	1,777,203	1.6
Amount	-1,896,996	-2,386,530	-330,359	2,502,516	3,662,932	46.4
Total IRA distributions	0.000.050	0.000.707	0.040.050	0.540.000	40.004.005	5.0
Number of returns		8,889,787	9,240,253	9,516,936	10,024,085	5.3
Amount	118,565,053	120,418,135	120,948,781	131,491,539	146,906,503	11.7
Taxable IRA distributions in AGI	0.004.400	0.004.057	0.044.700	0.040.046	0.007.400	5.0
Number of returns		8,291,357	8,611,702	8,913,846	9,387,189	5.3
Amount	94,327,585	88,219,481	88,335,605	101,672,181	112,277,199	10.4
Total pensions and annuities	24,317,375	24,857,470	24,767,067	25,130,018	25,352,088	0.9
Number of returns			565,420,626	627,664,241	685,308,391	9.2
Taxable pensions and annuities in AGI	532,924,324	561,031,602	303,420,020	027,004,241	063,306,391	9.2
Number of returns	22,262,775	22,794,417	22,822,842	23,123,390	23,247,374	0.5
Amount	338,745,409	357,840,960	372,931,442	394,285,849	420,144,855	6.6
Rents, royalties, partnerships, estates,	330,743,409	337,040,300	372,331,442	334,203,043	420,144,033	0.0
trusts, etc.	1					
Number of returns	14,542,983	14,683,765	14,824,475	15,191,999	15,510,991	2.1
Amount.	268,224,205	278,192,647	295,698,600	357,378,135	447,047,895	25.1
Farm net income less loss		2.5,.52,5.1				
Number of returns	2,006,871	1,995,073	1,997,116	2,004,898	1,981,249	-1.2
Amount	-11,004,781	-14,419,719	-12,371,492	-13,239,205	-12,168,786	8.1
Unemployment compensation in AGI	,35 ,,, 5			,		
Number of returns.	8,799,885	10,334,639	10,065,230	9,094,911	7,887,700	-13.3
	26,890,925	43,129,155	44,007,879	32,740,272	27,857,367	-14.9

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 **Dollars--Continued [1]**[All figures are estimates based on samples—money amounts are in thousands of dollars]

[All figures are estimates based on samples—money a	Sund die in mods		Current dollars			Usesset shapes	
Item	2001	2002	2003	2004	2005	Percent change, 2004 to 2005	
Social acquists honofits (second)	(1)	(2)	(3)	(4)	(5)	(6)	
Social security benefits (received)  Number of returns	13,753,080	13,869,265	14,120,202	14,759,589	15,510,458	5.1	
Amount	196,524,465	205,658,281	214,011,279	231,873,220	252,239,705	8.8	
Taxable social security benefits in AGI Number of returns	10,779,279	10,702,502	10,975,002	11,691,859	12,660,754	8.3	
Amount	93,559,363	93,459,494	97,768,201	110,462,387	124,829,069	13.0	
Foreign earned income exclusion [2]					]		
Number of returns		316,931	306,393	295,313	303,940	2.9	
Amount Net operating loss [2]	13,944,765	14,936,779	15,076,406	15,446,376	16,275,890	5.4	
Number of returns	611,473	670,081	712,076	829,838	862,791	4.0	
Amount		58,126,147	62,824,777	75,011,556	79,451,741	5.9	
Other income, net gain less loss [2]	5 640 007	5 407 634	5 700 000	5 004 550	0.044.005	45.0	
Number of returns	5,610,987 19,508,967	5,467,631 19,100,950	5,703,893 21,289,227	5,891,550 23,197,673	6,811,025 26,863,382	15.6 15.8	
Total income	15,500,507	15,100,550	21,203,227	23,137,073	20,000,002	13.0	
Number of returns	130,014,403	129,837,130	130,171,008	131,924,074	134,114,986	1.7	
Amount	6,231,176,710	6,110,746,964	6,294,684,470	6,886,851,809	7,531,892,210	9.4	
Educator expenses  Number of returns	N/A	2.884.403	3,240,673	3,402,468	3,503,719	3.0	
Amount	N/A	712,505	805,734	858,457	877,796	2.3	
Certain business expenses of reservists, performing					, , , , ,		
artists, and fee-basis government officials		A1/A	NIZA.	405 405	400.444	1.0	
Number of returns		N/A N/A	N/A N/A	105,135 252,597	100,111 285,073	-4.8 12.9	
Total taxpayer IRA adjustment	14//	1477	, ,,,,	202,007	200,070	12.3	
Number of returns	3,448,457	3,277,671	3,418,494	3,330,763	3,256,066	-2.2	
Amount	7,406,866	9,462,404	10,006,814	10,028,607	12,003,037	19.7	
Student loan interest deduction  Number of returns	4,405,667	6.640.784	6,953,370	7,527,249	8,072,896	7.2	
Amount	2,711,733	4,659,546	4,409,816	4,398,734	5,052,720	14.9	
Tuition and fees deduction							
Number of returns		3,444,941	3,571,154	4,710,253	4,696,013	-0.3	
Amount Health savings account deduction	N/A	6,154,145	6,683,631	10,589,279	10,846,990	2.4	
Number of returns	N/A	N/A	N/A	90,857	215,781	137.5	
Amount	N/A	N/A	N/A	190,732	510,690	167.8	
Moving expenses  Number of returns	944,791	047.470	1 022 000	1 006 426	1 124 127	2.4	
Amount		947,470 2,215,391	1,023,888 2,439,835	1,096,436 2,952,043	1,134,137 3,076,563	3.4 4.2	
One-half of self-employment tax	2,100,010	1,2,0,00	2,700,000	2,002,010	0,0,0,00		
Number of returns	1 ' '	14,664,473	15,373,279	15,920,203	16,694,655	4.9	
Amount Self-employed health insurance	18,134,959	18,687,162	19,791,285	21,109,366	22,733,881	7.7	
Number of returns	3,559,792	3,571,152	3,802,277	3,883,687	3,901,082	0.4	
Amount	8,177,397	10,494,247	16,454,211	18,457,063	19,645,889	6.4	
Keogh retirement plan	4 000 400	4 400 047	4 000 004	4 004 000	4 050 000		
Number of returns Amount	1,290,496 13,114,412	1,186,947 16,349,738	1,208,801 17,795,957	1,201,332 19,295,952	1,256,900 21,268,404	4.6 10.2	
Penalty on early withdrawal of savings	10,714,412	10,343,730	17,795,957	19,295,952	21,200,404	10.2	
Number of returns		804,926	736,121	780,327	805,625	3.2	
Amount	197,533	192,750	150,214	209,833	265,870	26.7	
Alimony paid adjustment  Number of returns	656,635	587,219	587,368	574,001	588,463	2.5	
Amount	7,472,718	7,183,522	7,520,335	8,470,128	8,954,038	5.7	
Domestic production activities deduction							
Number of returns	1	N/A	N/A	N/A	336,959	[7]	
Amount Foreign housing deductions	N/A	N/A	N/A	N/A	2,360,983	[7]	
Number of returns	4,122	2,074	1,491	3,352	2,417	-27.9	
Amount	92,074	54,614	51,765	59,899	70,962	18.5	
Other adjustments  Number of returns	192 006	208,348	272 647	188,210	257,014	36.6	
Amount	183,906 961,209	1,064,125	272,647 1,314,285	1,107,387	1,402,311	26.6	
Total statutory adjustments			, = : / = = =	]			
Number of returns		28,911,078	30,382,069	32,153,965	33,591,124	4.5	
Amount	60,572,768	77,161,432	87,575,677	98,046,679	109,396,547	11.6	
Amount	6,170,603,942	6,033,585,532	6,207,108,793	6,788,805,130	7,422,495,663	9.3	
Total itemized deductions							
Number of returns	1	45,647,551	43,949,591	46,335,237	47,755,427	3.1	
Amount	884,528,260	898,047,320	901,864,834	998,238,457	1,121,810,935	12.4	

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item			Current dollars	г	<del></del>	Percent change,
nem	2001	2002	2003	2004	2005	2004 to 2005
	(1)	(2)	(3)	(4)	(5)	(6)
Total standard deduction						
Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount	481,907,591	492,067,532	555,780,052	560,932,618	580,747,711	3.5
Basic standard deduction						
Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount		477,170,045	539,921,089	545.082.218	564,186,053	3.5
Additional standard deduction	400,971,032	477,170,043	339,921,009	343,002,210	304,160,033	3.5
	14 440 000	40.057.000	44.000.047	40.005.070	40.000.440	
Number of returns	, -,	10,857,098	11,200,647	10,985,079	10,996,440	0.1
Amount	14,936,559	14,897,487	15,858,963	15,850,401	16,561,658	4.5
AGI less deductions						
Number of returns	115,862,109	114,976,167	114,402,877	116,042,570	118,115,885	1.8
Amount	4,910,329,307	4,760,885,833	4,873,784,147	5,360,753,836	5,859,016,944	9.3
Number of exemptions	256,186,046	258,716,374	261,126,373	263,896,304	269,043,070	2.0
Exemption amount		761,440,430	781,305,067	800,690,043	839,904,186	4.9
axable income		101,110,100	707,000,001	000,000,010	000,001,100	,
Number of returns	104,174,655	102,275,969	101 202 012	102 727 050	104 220 652	1.0
	, , ,		101,392,812	102,737,959	104,330,653	1.6
Amount	4,268,506,425	4,096,127,651	4,200,218,439	4,670,165,637	5,137,165,874	10.0
Tax from table, rate schedules, etc.						
Number of returns		102,266,930	101,386,201	102,721,593	104,321,332	1.6
Amount	926,642,321	829,839,121	780,315,781	871,227,853	972,706,955	11.6
Additional taxes						
Number of returns	25,334	13,291	21,370	9,884	10,595	7.2
Amount		153,564	222,088	85,611	23.740	-72.3
Alternative minimum tax	100,000	100,004	222,000	00,011	25,140	-12.5
Number of returns	1,120,047	1 010 700	2 257 075	2 000 200	4.004.750	20.2
		1,910,789	2,357,975	3,096,299	4,004,756	29.3
Amount	6,756,705	6,853,901	9,469,803	13,029,239	17,421,071	33.7
ncome tax before credits						
Number of returns	104,195,834	102,293,722	101,412,777	102,740,921	104,345,964	1.6
Amount	933,567,474	836,842,718	790,005,881	884,342,703	990,151,766	12.0
Foreign tax credit						
Number of returns	3.942.604	3,748,974	4,145,174	4,700,259	5,398,046	14.8
Amount		5,933,600	5,805,555	6,757,994	9,361,989	38.5
Child care credit	0,254,555	3,333,000	3,603,333	0,737,334	3,301,303	30.3
Number of returns		6,185,855	6,313,297	6,316,649	6,500,596	2.9
Amount	2,721,061	2,706,539	3,206,890	3,337,984	3,462,104	3.7
Credit for elderly or disabled						1
Number of returns	139,097	133,538	123,147	107,914	101,627	-5.8
Amount	30,496	21,119	20,257	18,740	14,127	-24.6
Education credits						
Number of returns	7,212,554	6,544,536	7,298,227	7,180,884	7,057,251	-1.7
Amount	. , ,					
	5,156,254	5,012,744	5,843,029	6,016,805	6,119,631	1.7
Retirement savings contributions credit						
Number of returns		5,307,176	5,296,688	5,288,732	5,293,605	0.1
Amount	N/A	1,058,219	1,034,394	1,011,506	944,531	-6.6
Child tax credit						
Number of returns	26,452,875	25,939,801	25,672,254	25,988,711	25,950,568	-0.1
Amount		21,520,271	22,788,025	32,300,455	32,047,620	-0.8
Adoption credit		,,		12,000,400	52,5 ,520	1
Number of returns	47,737	55,905	63,980	71 126	04 702	10.2
	, ,			71,136	84,793	19.2
Amount.	88,781	234,109	348,793	301,890	319,558	5.9
Seneral business credit						
Number of returns		284,720	262,738	248,506	251,386	1.2
Amount	713,974	750,855	612,744	635,391	877,850	38.2
Prior year minimum tax credit			1			
Number of returns	248,255	193,776	250,605	274,596	290,376	5.7
Amount		976,398	916,538	902,000	1,081,252	19.9
otal credits [3]		370,330	210,330	302,000	1,001,232	19.9
Number of returns	49.066.700	20 040 047	20 247 440	20 044 070	40 500 074	
		38,846,217	39,247,449	39,841,978	40,526,374	1.7
Amount	44,160,998	38,747,463	41,069,375	51,599,346	54,571,100	5.8
ncome tax less credits [1]			1			
Number of returns		93,565,243	91,109,363	90,876,672	92,343,186	1.6
Amount	889,406,476	798,095,255	748,936,506	832,743,358	935,580,666	12.3
Self-employment tax	1	,			-,,000	]
Number of returns	14,575,011	14,664,473	15,373,279	15,920,203	16,694,655	4.9
	36,262,878	37,367,003	39,574,991	42,210,737	45,459,427	7.7
Recapture taxes						
Number of returns		14,684	15,797	41,161	15,206	-63.1
Amount.	286,974	117,943	87,939	173,122	299,191	72.8

#### Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 **Dollars--Continued [1]**[All figures are estimates based on samples-money amounts are in thousands of dollars]

Item		1	Current dollars	T	1	Percent change
Kem	2001	2002	2003	2004	2005	2004 to 2005
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income						
not reported						1
Number of returns		238,185	557,717	517,609	335,818	-35.1
Amount	35,879	31,446	148,746	107,929	79,220	-26.6
Tax on qualified retirement plans						]
Number of returns	4,571,187	4,896,938	4,877,670	4,924,584	4,822,297	-2.1
Amount	3,259,975	3,498,067	3,407,940	3,640,374	3,820,152	4.9
Advanced earned income credit payments						
Number of returns	135,554	156,376	142,694	142,639	122,078	-14.4
Amount		73,904	66,986	62,360	58,167	-6.7
Household employment taxes	01,102	, 0,001	00,000	02,500	30,107	-0.7
Number of returns	250,622	229,722	240,601	243,702	228,381	-6.3
Amount	· ·	703,931				1
	004,000	703,931	810,442	885,832	936,858	5.8
Total tax liability [1,4]	100 557 010	00.550.010	07.075.440			
Number of returns		99,559,612	97,875,142	98,115,557	99,880,223	1.8
Amount	930,280,996	839,977,103	793,111,460	879,962,609	986,460,793	12.1
ncome tax withheld					1	
Number of returns	114,798,386	114,861,744	114,861,706	116,312,978	118,161,380	1.6
Amount	773,325,891	717,492,263	703,758,484	731,734,362	782,659,594	7.0
Estimated tax payments						
Number of returns	13,167,856	12,434,579	11,576,213	10,996,504	11,053,213	0.5
Amount		198,177,595	182,906,911	188,770,357	221,001,524	17.1
Earned income credit [1]		,,		,.,.,.,.		
Number of returns	19,593,121	21,703,187	22,024,227	22,270,550	22,751,904	2.2
Amount		38,198,572	38,657,067	40.024.074	42,410,290	6.0
Nontaxable combat pay election	33,373,371	30,190,372	36,037,067	40,024,074	42,410,290	0.0
	NI/A		NI/A	40.004	04.070	440.0
Number of returns		N/A	N/A	10,024	21,973	119.2
Amount	N/A	N/A	N/A	9,283	328,268	3,436.2
Additional child tax credit						
Number of returns		10,937,417	12,570,455	14,528,434	15,219,712	4.8
Amount	4,994,877	6,415,753	9,112,716	14,450,019	15,495,160	7.2
Payment with an extension request						
Number of returns	1,448,213	1,235,156	1,333,579	1,518,779	1,627,572	7.2
Amount	42,495,018	36,321,934	38,303,188	59,268,206	77,833,848	31.3
Excess social security tax withheld			l ' '		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Number of returns	1,436,745	1,145,352	1,121,141	1,242,604	1,383,240	11.3
Amount		1,564,478	1,566,411	1,727,641	2,023,314	17.1
Other payments:	1,515,545	1,504,410	1,500,471	1,727,041	2,023,314	1 ''.'
Form 2439						
	20.055	40.400	40.747	0.000	10.010	
Number of returns	·	19,422	12,717	9,608	19,812	106.2
Amount	88,649	37,701	123,633	33,754	52,976	56.9
Form 4136						
Number of returns	386,698	365,868	349,860	345,020	340,769	-1.2
Amount	108,963	101,459	82,154	86,378	101,712	17.8
Form 8885 [5]						
Number of returns	N/A	5,322	17,834	16,314	13,380	-18.0
Amount	N/A	1,967	32,514	23,595	27,078	14.8
Total payments [1]		.,	,			1
Number of returns	123,451,338	123,462,930	123,461,513	124,989,700	126,781,067	1.4
Amount		998,311,722	974,543,079	1,036,118,363	1,141,605,497	10.2
Overpayment, total	1,070,300,030	330,311,722	314,343,013	1,030,110,303	1,141,003,437	10.2
• • •	100 240 005	402 402 004	105 001 040	100 700 040	104 770 050	1 40
Number of returns.		103,462,884	105,361,848	103,706,648	104,778,359	1.0
Amount	236,981,755	239,784,002	254,553,541	255,064,839	272,110,056	6.7
Overpayment refunded						
Number of returns		100,143,606	102,004,984	100,674,244	101,870,385	1.2
Amount	202,274,032	205,987,348	219,751,889	221,371,474	232,975,616	5.2
Refund credited to next year						
Number of returns	5,408,878	5,418,534	5,199,186	4,314,593	4,055,960	-6.0
Amount	1 ' '	33,796,653	34,801,652	33,693,366	39,134,446	16.1
Tax due at time of filing	V,					1
Number of returns	24,581,181	22,818,761	21,072,333	24,452,350	25,659,937	4.9
Amount						1
	91,830,967	82,287,723	73,741,408	99,683,779	118,232,296	18.6
Tax penalty						
Number of returns		5,149,988	4,829,886	5,641,853	5,882,477	4.3
Amount	1,060,320	838,341	619,485	774,697	1,266,944	63.5

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 **Dollars--Continued [1]**[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Constant 1990 dollars [6]					
Item	2001	2002	2003	2004	2005	Percent chang 2004 to 2005
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	130,255,237	130,076,443	130,423,626	132,226,042	134,372,678	1.6
Electronically filed returns *		52,798,823	61,154,815	68,380,152	73,471,852	7.4
Form 1040 returns		80,748,948	80,420,043	80,603,689	81,497,559	1.1
Electronically filed returns		24,843,419	30,472,170	34,900,171	39,465,536	13.1
Form 1040A returns		28,714,328	29,631,494	30.572.631	31,326,141	2.5
Electronically filed returns		16.839.599	18,910,697	20,771,324	22,224,396	7.0
orm 1040EZ returns		20,613,167	20,372,089	21,049,722	21,548,977	2.4
Electronically filed returns *		11,115,806	11,771,948	12,708,657	11,781,921	-7.3
Number of returns	111,227,450	110,938,441	110,890,993	112,369,812	114,070,880	1.5
Amount		3,313,728,854	3,302,486,146	3,406,094,356	3,450,741,214	1.3
axable interest received						
Number of returns	67,479,816	63,584,806	59,459,344	57,605,888	59,249,357	2.9
Amount	146,256,689	108,302,979	90,312,281	86,833,327	108,723,373	25.2
ax-exempt interest				, ,		W.
Number of returns	4,557,381	4,453,829	4,524,955	4,416,851	4,497,973	1.8
Amount		39,654,401	38,174,879	36,008,140	38,617,084	7.2
Ordinary dividends in AGI					]	
Number of returns.	32,621,151	31,409,759	30,475,097	30,687,178	31,175,376	1.6
Amount		75,030,038	81,776,443	101,618,552	111,433,738	9.7
Qualified dividends in AGI						
Number of returns	N/A	N/A	22,449,379	24,549,867	25,853,686	5.3
Amount	. N/A	N/A	57,524,670	76,470,873	79,638,871	4.1
tate income tax refund						
Number of returns	22,132,023	23,838,529	24,655,907	23,621,296	22,110,769	-6.4
Amount	. 15,660,147	17,351,608	16,637,516	15,734,206	14,862,624	-5.5
limony received						
Number of returns	437,859	425,963	431,368	439,608	457,488	4.1
Amount	. 4,934,212	4,740,566	4,595,676	5,025,839	5,340,877	6.3
lusiness or profession net income, less loss						1
Number of returns		18,597,305	19,415,648	20,252,079	21,057,329	4.0
Amount	. 159,979,702	160,453,177	163,107,447	171,084,628	180,522,795	5.5
let capital gain in AGI less loss			1			
Number of returns.		23,249,625	21,889,687	22,388,659	22,040,458	-1.6
Amount	. 239,977,094	173,232,891	208,822,242	326,460,656	443,813,347	35.9
Capital gain distributions reported on Form 1040						
Number of returns.		939,523	1,095,371	2,878,263	4,155,219	44.4
Amount	1,002,574	305,459	236,004	1,332,865	3,318,660	149.0
Sales of property other than capital assets, net					ŀ	
gain less loss  Number of returns	1 615 004	1 720 277	1 752 960	1 740 024	1.777.203	1.6
		1,728,377	1,753,860	1,749,934	., ,	1.6
Amount	-1,399,997	-1,734,397	-234,630	1,731,845	2,451,762	41.6
otal IRA distributions	9,363,959	8,889,787	9,240,253	9,516,936	10,024,085	5.3
Amount		87,513,180	9,240,253 85,901,123	90,997,605	98,330,993	8.1
axable IRA distributions in AGI	. 07,301,004	07,515,100	65,901,125	50,166,06	90,330,993	0.1
Number of returns	8,834,138	8,291,357	8.611.702	8,913,846	9,387,189	5.3
Amount		64,112,995	62,738,356	70,361,371	75,152,074	6.8
otal pensions and annuities	. 03,014,434	04,112,333	02,730,330	70,501,571	75,152,074	0.0
Number of returns	24,317,375	24,857,470	24,767,067	25,130,018	25,352,088	0.9
Amount		407,726,455	401,577,149	434,369,717	458,707,089	5.6
axable pensions and annuities in AGI	. 000,002,004	401,120,400	101,077,140	404,000,111	400,101,000	0.0
Number of returns	22,262,775	22,794,417	22,822,842	23,123,390	23,247,374	0.5
Amount		260,058,837	264,866,081	272,862,179	281,221,456	3.1
ents, royalties, partnerships, estates,					1	
trusts, etc.						1
Number of returns	14,542,983	14,683,765	14,824,475	15,191,999	15,510,991	2.1
Amount		202,174,889	210,013,210	247,320,509	299,228,845	21.0
arm net income less loss	,,					
Number of returns	2,006,871	1,995,073	1,997,116	2,004,898	1,981,249	-1,2
Amount		-10,479,447	-8,786,571	-9,162,080	-8,145,104	11.1
nemployment compensation in AGI	1, 1, 1, 1, 1					
Number of returns	8,799,885	10,334,639	10,065,230	9,094,911	7,887,700	-13.3
Amount	19,845,701	31,343,863	31,255,596	22,657,628	18,646,163	-17.7

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars [6]					
пеш	2001	2002	2003	2004	2005	Percent change 2004 to 2005
	(7)	(8)	(9)	(10)	(11)	(12)
Social security benefits (received)	13,753,080	13,869,265	14,120,202	14,759,589	15,510,458	5.1
Number of returns	145,036,506	149,460,960	151,996,647	160,465,896	168,835,144	5.2
Taxable social security benefits in AGI	0,000,000	, , , , , , , , , , , , , , , , , , , ,	10,1000,1000	1		1
Number of returns	10,779,279	10,702,502	10,975,002	11,691,859	12,660,754	8.3
Amount	69,047,500	67,921,144	69,437,643	76,444,558	83,553,594	9.3
Foreign earned income exclusion [2]						
Number of returns.	292,006	316,931	306,393	295,313	303,940	2.9
Amount.	10,291,339	10,855,217	10,707,675	10,689,534	10,894,170	1.9
Net operating loss [2]  Number of returns	611,473	670,081	712,076	829,838	862,791	4.0
Amount	40,202,999	42,242,839	44,619,870	51,911,111	53,180,550	2.4
Other income, net gain less loss [2]		,-,-,-	1.5 -1.5			
Number of returns	5,610,987	5,467,631	5,703,893	5,891,550	6,811,025	15.6
Amount	14,397,762	13,881,504	15,120,190	16,053,753	17,980,845	12.0
Total income						
Number of returns.	130,014,403	129,837,130	130,171,008	131,924,074	134,114,986	1.7
Amount	4,598,654,399	4,440,949,828	4,470,656,584	4,765,987,411	5,041,427,182	5.8
Educator expenses Number of returns	N/A	2,884,403	3,240,673	3,402,468	3,503,719	3.0
Amount	N/A	517,809	572,254	594,088	587,548	-1.1
Certain business expenses of reservists, performing	1.07	017,000	0,2,20	1	007,010	
artists, and fee-basis government officials						
Number of returns	N/A	N/A	N/A	105,135	100,111	-4.8
Amount	N/A	N/A	N/A	174,808	190,812	9.2
Total taxpayer IRA adjustment	0 440 457	0.077.074	0.440.404	0.000.700	2 250 200	
Number of returns	3,448,457	3,277,671	3,418,494	3,330,763	3,256,066 8,034,161	-2.2
Amount	5,466,322	6,876,747	7,107,112	6,940,212	0,034,101	15.8
Number of returns	4,405,667	6.640.784	6.953,370	7,527,249	8,072,896	7.2
Amount	2,001,279	3,386,298	3,131,972	3,044,107	3,382,008	11.1
Tuition and fees deduction	_,,	.,				
Number of returns	N/A	3,444,941	3,571,154	4,710,253	4,696,013	-0.3
Amount	N/A	4,472,489	4,746,897	7,328,221	7,260,368	-0.9
Health savings account deduction						107.5
Number of returns	N/A	N/A	N/A	90,857	215,781	137.5 159.0
Amount	N/A	N/A	N/A	131,994	341,827	159.0
Moving expenses Number of returns	944,791	947,470	1,023,888	1,096,436	1,134,137	3.4
Amount	1,609,277	1,610,023	1,732,837	2,042,936	2,059,279	0.8
One-half of self-employment tax	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, ,		1
Number of returns	14,574,036	14,664,473	15,373,279	15,920,203	16,694,655	4.9
Amount	13,383,734	13,580,786	14,056,310	14,608,558	15,216,788	4.2
Self-employed health insurance				0.000.007	0.004.000	
Number of returns	3,559,792	3,571,152	3,802,277	3,883,687	3,901,082	0.4 2.9
Amount	6,034,979	7,626,633	11,686,229	12,773,054	13,149,859	2.9
Keogh retirement plan  Number of returns.	1,290,496	1,186,947	1,208,801	1,201,332	1,256,900	4.6
Amount	9,678,533	11.882.077	12,639,174	13,353,600	14,235,880	6.6
Penalty on early withdrawal of savings	0,0,0,000	,552,5	1			
Number of returns	890,649	804,926	736,121	780,327	805,625	3.2
Amount	145,781	140,080	106,686	145,213	177,959	22.5
Alimony paid adjustment					500 100	
Number of returns	656,635	587,219	587,368	574,001	588,463	2.5 2.2
Amount	5,514,921	5,220,583	5,341,147	5,861,680	5,993,332	2.2
Domestic production activities deduction  Number of returns	N/A	N/A	N/A	N/A	336,959	[7]
Amount	N/A	N/A	N/A	N/A	1,580,310	[7]
Foreign housing deductions						1 ''
Number of returns	4,122	2,074	1,491	3,352	2,417	-27.9
Amount	67,951	39,690	36,765	41,453	47,498	14.6
Other adjustments			670.015	,,,,,,,	057.04	
Number of returns	183,906	208,348	272,647	188,210	257,014	36.6
Amount Total statutory adjustments	709,379	773,347	933,441	766,358	938,629	22.5
Number of returns	23,497,092	28,911,078	30,382,069	32,153,965	33,591,124	4.5
Amount	44,703,150	56,076,622	62,198,634	67,852,373	73,223,927	7.9
Adjusted gross income or loss (AGI)	.,,,,	_ 5,5, 5,522				
Amount	4,553,951,249	4,384,873,206	4,408,457,950	4,698,135,038	4,968,203,255	5.7
Total itemized deductions						
Number of returns	44,562,307	45,647,551	43,949,591	46,335,237	47,755,427	3.1
Amount.	652,788,384	652,650,669	640,529,001	690,822,462	750,877,467	8.7

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

	Constant 1990 dollars [6]					
ltem	2001	2002	2003	2004	2005	Percent change, 2004 to 2005
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction						
Number of returns		82,655,191	84,643,281	84,016,753	84,841,222	1.0
Amount	355,651,359	357,607,218	394,730,151	388,188,663	388,720,021	0.1
Basic standard deduction  Number of returns	84,238,232	82,655,191	84,643,281	84,016,753	84.841,222	1.0
Amount		346,780,556	383,466,683	377,219,528	377,634,574	0.1
Additional standard deduction						
Number of returns	11,116,629	10,857,098	11,200,647	10,985,079	10,996,440	0.1
Amount	11,023,291	10,826,662	11,263,468	10,969,136	11,085,447	1.1
AGI less deductions	115 000 100	444.070.467	444 400 077	116 040 570	110 115 005	1.8
Number of returns		114,976,167 3,459,946,100	114,402,877 3,461,494,423	116,042,570 3,709,864,246	118,115,885 3,921,698,088	5.7
Number of exemptions		258,716,374	261,126,373	263,896,304	269,043,070	2.0
Exemption amount		553,372,406	554,904,167	554,110,756	562,184,863	1.5
Taxable income						
Number of returns		102,275,969	101,392,812	102,737,959	104,330,653	1.6
Amount	3,150,189,244	2,976,836,956	2,983,109,687	3,231,948,538	3,438,531,375	6.4
Tax from table, rate schedules, etc.	104 460 000	100 000 000	101 206 204	102.721.593	104 221 222	1.6
Number of returns		102,266,930 603,080,757	101,386,201 554,201,549	102,721,593 602,925,850	104,321,332 651,075,606	8.0
Additional taxes	003,000,072	000,000,737	007,201,049	002,020,000	001,010,000	0.0
Number of returns	25,334	13,291	21,370	9,884	10,595	7.2
Amount	146,862	111,602	157,733	59,246	15,890	-73.2
Alternative minimum tax						
Number of returns		1,910,789	2,357,975	3,096,299	4,004,756	29.3
Amount	4,986,498	4,981,033	6,725,712	9,016,774	11,660,690	29.3
Income tax before credits  Number of returns	104,195,834	102,293,722	101,412,777	102,740,921	104,345,964	1.6
Amount		608,170,580	561,083,722	612,001,871	662,752,186	8.3
Foreign tax credit		000,11000				
Number of returns	3,942,604	3,748,974	4,145,174	4,700,259	5,398,046	14.8
Amount	4,615,911	4,312,209	4,123,263	4,676,812	6,266,392	34.0
Child care credit					0.500.500	
Number of returns		6,185,855	6,313,297	6,316,649	6,500,596	2.9
AmountCredit for elderly or disabled	2,008,163	1,966,961	2,277,621	2,310,024	2,317,339	0.3
Number of returns	139,097	133,538	123,147	107,914	101,627	-5.8
Amount		15,348	14,387	12,969	9,456	-27.1
Education credits						1
Number of returns	1	6,544,536	7,298,227	7,180,884	7,057,251	-1.7
Amount	3,805,354	3,642,983	4,149,879	4,163,879	4,096,139	-1.6
Retirement savings contributions credit  Number of returns	N/A	5,307,176	5,296,688	5,288,732	5,293,605	0.1
Amount		769,055	734,655	700,004	632,216	-9.7
Child tax credit		700,000	701,000		332,213	
Number of returns	26,452,875	25,939,801	25,672,254	25,988,711	25,950,568	-0.1
Amount	16,551,461	15,639,732	16,184,677	22,353,256	21,450,884	-4.0
Adoption credit	47.707	55.005	00.000	74.400	0.4.700	10.0
Number of returns		55,905 170,137	63,980 247,722	71,136 208,920	84,793 213,894	19.2 2.4
Amount	05,521	170,137	241,122	200,320	215,654	2.4
Number of returns	269,648	284,720	262,738	248,506	251,386	1.2
Amount		545,680	435,188	439,717	587,584	33.6
Prior year minimum tax credit						
Number of returns		193,776	250,605	274,596	290,376	5.7
Amount	1,061,285	709,592	650,950	624,221	723,730	15.9
Total credits [3]  Number of returns	49,066,700	38.846.217	39,247,449	39,841,978	40,526,374	1.7
Amount		28,159,493	29,168,590	35,708,890	36,526,841	2.3
Income tax less credits [1]	02,001,112			1		]
Number of returns	97,389,985	93,565,243	91,109,363	90,876,672	92,343,186	1.6
Amount	656,388,543	580,011,086	531,915,132	576,292,981	626,225,345	8.7
Self-employment tax	44.535.01	44.004.470	45.070.070	45.000.000	10.001.055	1
Number of returns		14,664,473	15,373,279	15,920,203	16,694,655	4.9 4.2
Amount	26,762,272	27,156,252	28,107,238	29,211,583	30,427,997	4.2
Number of returns	11,686	14,684	15,797	41,161	15,206	-63.1
Amount	· ·	85,714	62,457	119,808	200,262	67.2

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2001-2005, in Current and Constant 1990 Dollars--Continued [1]

[All figures are estimates based on samples-money amounts are in thousands of dollars]

H		C	onstant 1990 dollars	[6]		
ltem	2001	2002	2003	2004	2005	Percent change, 2004 to 2005
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income						
not reported  Number of returns	288,275	238,185	557.717	517.600	225.040	25.4
Amount		22,853	105,643	517,609 74,691	335,818 53,025	-35.1 -29.0
Tax on qualified retirement plans	20,473	22,000	105,045	74,091	55,025	-29.0
Number of returns	4,571,187	4,896,938	4,877,670	4,924,584	4,822,297	-2.1
Amount	2,405,886	2,542,200	2,420,412	2,519,290	2,556,996	1.5
Advanced earned income credit payments						
Number of returns	135,554	156,376	142,694	142,639	122,078	-14 4
Amount	38,001	53,709	47,575	43,156	38,934	-9.8
Household employment taxes  Number of returns	250.622	229.722	240,601	242.702	220 204	0.0
Amount	593,421	511,578	575,598	243,702 613,033	228,381 627,080	-6.3 2.3
Total tax liability [1,4]	333,421	311,570	373,390	013,033	027,000	2.3
Number of returns	102,557,013	99,559,612	97,875,142	98,115,557	99,880,223	1.8
Amount	686,554,241	610,448,476	563,289,389	608,970,664	660,281,655	8.4
ncome tax withheld						
Number of returns	114,798,386	114,861,744	114,861,706	116,312,978	118,161,380	1.6
Amount	570,720,215	521,433,331	499,828,469	506,390,562	523,868,537	3.5
Estimated tax payments	40.407.050	40.404.530	44.570.040	10.000.501		
Number of returns	13,167,856 162,506,061	12,434,579	11,576,213	10,996,504	11,053,213	0.5
Earned income credit [1]	162,506,061	144,024,415	129,905,477	130,636,925	147,926,054	13.2
Number of returns	19,593,121	21,703,187	22.024.227	22.270.550	22,751,904	2.2
Amount	24,631,713	27,760,590	27,455,303	27,698,321	28,387,075	2.5
Nontaxable combat pay election			1	2.,000,02.	20,001,010	2.0
Number of returns	N/A	N/A	N/A	10,024	21,973	119.2
Amount	N/A	N/A	N/A	6,424	219,724	3,320.2
Additional child tax credit						
Number of returns	8,562,900	10,937,417	12,570,455	14,528,434	15,219,712	4.8
Amount Payment with an extension request	3,686,256	4,662,611	6,472,099	10,000,013	10,371,593	3.7
Number of returns	1,448.213	1,235,156	1,333,579	1 510 770	1 607 570	7.2
Amount	31,361,637	26,396,754	27,203,969	1,518,779 41,016,060	1,627,572 52,097,622	27.0
Excess social secunty tax withheld	31,301,037	20,330,734	27,203,303	41,010,000	52,097,022	27.0
Number of returns	1,436,745	1,145,352	1,121,141	1,242,604	1,383,240	11.3
Amount	1,413,542	1,136,975	1,112,508	1,195,599	1,354,293	13.3
Other payments:						
Form 2439						
Number of returns	20,955	19,422	12,717	9,608	19,812	106.2
AmountForm 4136	65,424	27,399	87,808	23,359	35,459	51.8
Number of returns	386.698	365,868	349.860	345,020	340,769	-1.2
Amount	80,415	73.735	58,348	59,777	68,080	13.9
Form 8885 [5]	1		00,0,0		00,000	10.5
Number of returns	N/A	5,322	17,834	16,314	13,380	-18.0
Amount	N/A	1,430	23,092	16,329	18,124	11.0
Total payments [1]						
Number of returns.	123,451,338	123,462,930	123,461,513	124,989,700	126,781,067	1.4
Amount	794,465,458	725,517,240	692,147,073	717,036,929	764,126,839	6.6
Overpayment, total  Number of returns	102,310,895	103,462,884	105 261 040	102 706 649	104 770 250	1.0
Amount	174,894,284	174,261,629	105,361,848 180,790,867	103,706,648 176,515,460	104,778,359 182,135,245	1.0 3.2
Overpayment refunded	174,004,204	114,201,023	100,750,007	170,515,400	102,133,243	3.2
Number of returns	99,011,975	100,143,606	102,004,984	100,674,244	101,870,385	1.2
Amount	149,279,728	149,700,108	156,073,785	153,198,252	155,940,841	1.8
Refund credited to next year						
Number of returns	5,408,878	5,418,534	5,199,186	4,314,593	4,055,960	-6.0
Amount	25,614,855	24,561,521	24,717,082	23,317,208	26,194,408	12.3
Tax due at time of filing	0.504 :5:	00.010.77	04.070		05 000 000	
Number of returns	, ,	22,818,761	21,072,333	24,452,350	25,659,937	4.9
Amount Tax penalty	67,771,931	59,802,124	52,373,159	68,985,314	79,138,083	14.7
Number of returns	5,318,905	5,149,988	4,829,886	5,641,853	5,882,477	4.3
Amount	782,524	609,259	439.975	536,122	848.021	58.2
[1] All items correspond to the Form 1040 line items.	herefore, some may	differ from the SOL	tems shown in the F	Pasic Tables in Secti	on 3 N/	A = Not applicable.

[3] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

[4] Total tax liability includes the values for "other taxes" not tabulated here.

N/A = Not applicable.

[7] Percentage not computed.

\* Includes Form 1040 Telefile.

<sup>[2]</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

<sup>[5]</sup> The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

<sup>[6]</sup> Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9, 2001 CPI-U = 177.1

Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$8,200
		65 or older	\$9,450
Single (including divorced and			
legally separated)	Head of household	under 65	\$10,500
		65 or older	\$11,750 
Married with a child and living	Head of household	under 65	\$10,500
apart from spouse during the last six months of 2005		65 or older	\$11,750
		under 65 (both spouses)	\$16,400
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$17,400
the end of 2005 (or on the date		65 or older (both spouses)	\$18,400
spouse died)	Married, separate return	any age	\$3,200
Married, not living with spouse at the end of 2005 (or on the date spouse died)	Married, joint or separate return	any age	\$3,200
	Single	under 65	\$8,200
		65 or older	\$9,450
Widowed in 2003 or 2004 and not	Head of household	under 65	\$10,500
remarried in 2005		65 or older	\$11,750
	Qualifying widow(er) with	under 65	\$13,200
	dependent child	65 or older	\$14,200

#### **Requirements for Filing**

The filing requirements for Tax Year 2005 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2005 if he or she:

- 1. Was liable for any of the following taxes:
  - Social security or Medicare tax on unreported tip income;
  - Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
  - Alternative minimum tax:
  - Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
  - Tax from the recapture of various credits, including investment credits or low-income housing credits;
  - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);
- 2. Received any advanced earned income credit (AEIC) payments.

#### Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income

- 1. Single dependents under 65 must file a return if-
- Earned income was more than \$5,000, or
- · Unearned income was over \$800, or
- Gross income was more than the larger of (a) \$800 or (b) earned income (up to \$4,750) plus \$250.
- 2. Single dependents 65 or older or blind must file a return if-
- Earned income was more than \$6,250 (\$7,500 if 65 or older and blind), or
- Unearned income was more than \$2,050 (\$3,300 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,750) plus \$250 or \$800, whichever is larger; plus \$1,250 (\$2,500 if 65 or older and blind)
- 3. Married dependents under 65 must file a return if-
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- · Earned income was more than \$5,000, or
- · Unearned income was over \$800, or
- Gross income was more than the larger of \$800 or earned income (up to \$4,750) plus \$250.
- 4. Married dependents 65 or older or blind must file a return if-
- Earned income was more than \$6,000 (\$7,000 if 65 or older and blind), or
- Unearned was more than \$1,800 (\$2,800 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,750) plus \$250 or \$800, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind)
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
  - 3. Had net earnings from self-employment of at least \$400; or
  - 4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

## Changes in Law or Administrative **Procedures**

Major changes in effect for Tax Year 2005 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

#### **Additional Child Tax Credits**

Modifications were made to the additional child tax credit for 2005. In Tax Year 2004, the credit limit based on earned income was 15 percent of a taxpayers earned income that exceeded \$10,750. For 2005, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,000.

#### **Alternative Minimum Tax**

For Tax Year 2005, the minimum exemption amount for a child under age 14 increased to \$5,850 from \$5,750 for 2004.

#### **Domestic Production Activities**

For 2005, the deduction equaled 3% of the lesser of: (a) qualified production activities income; or (b) taxable income for the taxable year. However, the deduction for a taxable year was limited to 50 percent of the W-2 wages paid by the taxpayer during the calendar year that ends in such taxable year. Qualified production activities include domestic manufacturing, producing, growing, and extracting tangible personal property, computer software, and sound recordings, and the construction and substantial renovation of real property including infrastructure.

#### **Earned Income Credit**

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,700 from \$2,650. The maximum credit for taxpayers with no qualifying children increased to \$399 from \$390. For these taxpayers, earned income and AGI had

to be less than \$11,750 (\$13,750 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$58 to \$2,662 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,400 from \$4,300. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$31,030 (\$33,030 for married filing jointly) for one qualifying child, or less than \$35,263 (\$37,263 for married filing jointly) for two or more qualifying children.

#### **Exemption Amount**

Indexing for inflation increased to \$3,200 the deduction for each exemption to which the taxpayer was entitled for 2005, an increase from the \$3,100 allowed for 2004. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$142,700 to \$145,950 for single filers; \$214,050 to \$218,950 for married persons filing jointly and surviving spouses; \$178,350 to \$182,450 for heads of household; and \$107,025 to \$109,475 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$268,450 for single filers; \$341,450 for married persons filing jointly and surviving spouses; \$304,950 for heads of household; and \$170,775 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

#### **Health Savings Account Deduction**

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,650 (\$5,250 if family coverage), an increase from \$2,600 (\$5,150 if family coverage) in 2004. These limits were \$600 higher if the taxpayer was age 55 or older (\$1,200 if both spouses were 55 or older). For 2004, these limits were \$500 and \$1,000 respectively.

## **Individual Retirement Arrangement Deduction**

For 2005, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA

deduction up to \$4,000 (\$4,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$60,000 (\$80,000 if married filing jointly or qualifying widow(er)). This was up from \$55,000 (\$75,000 if married filing jointly or qualifying widow(er)) for 2004.

#### **Itemized Deductions**

If a taxpayer's AGI was greater than \$145,950 (\$72,975 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$142,700 (\$71,350) for 2004, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

## Katrina Emergency Tax Relief Act of 2005 and Gulf Opportunity Zone Act of 2005

The Katrina Emergency Tax Relief Act of 2005 and the Gulf Opportunity Zone Act of 2005 contained many tax relief provisions for individuals in the Hurricanes Katrina, Rita and Wilma disaster areas.

The Katrina Emergency Tax Relief Act of 2005 provided an additional exemption of \$500 in years 2005 or 2006 for each Hurricane Katrina displaced individual claimed by the taxpayer. The total additional exemption claimed for all years cannot exceed: \$2,000 for married taxpayers filing jointly, \$1,000 for married taxpayers filing separately, and \$2,000 for all other taxpayers. A Hurricane Katrina displaced individual is a person (1) whose main home on August 28, 2005 was in the Hurricane Katrina disaster area, (2) who is displaced from the home, and (3) who is provided housing free of charge in the taxpayer's main home for a period of 60 consecutive days which

ends in the taxable year in which the exemption is claimed. The additional exemption is not subject to the income-based phaseouts applicable to personal exemptions, and is allowed as a deduction in computing alternative minimum taxable income. Other tax benefits for all taxpayers affected by Hurricanes Katrina, Rita and Wilma (the Gulf Opportunity Zone) included:

- (1) Suspended limits for certain personal casualty losses and cash charitable contributions;
- (2) Election to use your 2004 earned income to figure your 2005 ElC and additional child tax credit;
- (3) An increased charitable standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina;
- (4) Special rules for charitable deductions of food inventory by taxpayers engaged in a trade or business;
- (5) Special rules for withdrawals and loans from IRAs and other qualified retirement plans, and:
- (6) Education credits were expanded for students attending an eligible education institution in the Gulf Opportunity Zone.

#### **Qualifying Child Definition**

The definition for a qualifying child changed slightly for several tax benefits in Tax Year 2005. While the definition was primarily the same for most benefits, the most notable change was to the Child Tax Credit. Taxpayers, who could not claim children as a dependent exemption, may have been able to claim them on the credit, using Form 8901.

#### **Self-employment Tax**

The ceiling on taxable "self-employment income" was raised, for 2005, to \$90,000 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$87,900 for 2004.

#### **Standard Deduction**

For married persons filing jointly or surviving spouses, the standard deduction was increased in

## Figure 3.-Calculation of the 1979 Income Concept for 2005

#### 1979 Total Income Concept=

#### Income or Loss:

- Salaries and wages <sup>1</sup>
- Interest <sup>1</sup>
- Dividends <sup>1</sup>
- Taxable refunds <sup>1</sup>
- Alimony received <sup>1</sup>
- Sales of capital assets, net gain or loss '
- Other gains and losses (Form 4797)
- Business net income or loss <sup>1</sup>
- Farm net income or loss <sup>1</sup>
- Rent net income or loss <sup>1</sup>
- Royalty net income or loss <sup>1</sup>
- Partnership net income or loss <sup>1</sup>
- S Corporation net income or loss <sup>1</sup>
- Farm rental net income or loss <sup>1</sup>
- Estate or trust net income or loss <sup>1</sup>
- Unemployment compensation <sup>1</sup>
- Depreciation in excess of straight-line depreciation <sup>2</sup>
- Total pension income <sup>3,5</sup>
- Other net income or loss <sup>4</sup>
- Net operating loss <sup>1</sup>

#### **Deductions:**

- Disallowed passive losses (Form 8582)<sup>6</sup>
- Moving expenses <sup>1</sup>
- Alimony paid <sup>1</sup>
- Unreimbursed business expenses<sup>6</sup>
- <sup>1</sup> Included in adjusted gross income (less deficit) (AGI) for Tax Year 2005.
- <sup>2</sup> Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.
- <sup>3</sup> Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.
- 4 Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."
- 5 Not fully included in AGI for Tax Year 2005.
- <sup>6</sup> Not included in AGI for Tax Year 2005.

2005, from \$9,700 to \$10,000 (the amount is now twice that for single filers).

For single filers and married persons filing separately, the standard deduction rose from \$4,850 to \$5,000; and for heads of household, from \$7,150 to \$7,300. The amount of standard deduction for a dependent was the greater of \$800 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,000 or \$1,250 depending on marital status.

## The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years. The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2005

[All figures are estimates based on samples-money amounts are in millions of dollars]

		Inco				Salanes a		
Size of	2005 Adjusted			ne Concept	2005 Adjusted	Gross Income	1979 Incom	
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	134,372,678	7,422,496	134,372,678	7,612,003	114,070,880	5,155,407	114,070,880	5,155,40
Under \$10,000	25,351,692	35,302	24,702,082	29,588	19,150,499	113,394	18,886,552	109,91
\$10,000 under \$20,000	22,762,283	339,522	22,982,222	343,275	18,205,723	256,306	18,459,936	262,58
\$20,000 under \$30,000	18,522,274	459,302	19,316,337	479,188	16,038,304	377,503	16,373,162	387,98
\$30,000 under \$40,000	13.940.405	483,976	14,464,910	501,747	12,422,256	401,927	12,675,165	412,76
\$40,000 under \$50,000	10.618.506	475,519	10,571,386	473,208	9,502,570	390,239	9,405,972	388,91
\$50,000 under \$60,000	8,465,676	464,298	8,363,481	458,551	7,555,739	374,285	7,553,806	377,66
\$60,000 under \$70,000	6,960,523	451,353	6,565,154	425,539	6,274,251	361,136	5,948,720	349,45
\$70,000 under \$80,000	5,554,438	415,740	5,165,857	386,357	5,012,944	329,687	4,763,081	320,39
\$80,000 under \$90,000	4,441,028	376,683	4,225,404	358,273	4,012,926	298,020	3,887,355	293,43
\$90,000 under \$100,000	3,379,360	320,071	3,208,425	304,129	3,099,799	256,487	2,948,307	246,16
\$100,000 under \$125,000	5,306,958	589,287	5,089,808	566,015	4,808,425	461,551	4,649,379	443,22
\$125,000 under \$150,000	2,893,735	394,618	2,900,642	395,650	2,606,536	298,608	2,642,617	296,58
\$150,000 under \$175,000	1,615,084	260,951	1,681,274	271,652	1,456,146	188,017	1,500,224	188,26
\$175,000 under \$200,000	994,590	185,724	1,057,479	197,296	887,160	130,493	935,844	130,17
\$200,000 under \$300,000	1,784,202	428,114	1,979,855	476,819	1,551,448	274,256	1,700,505	277,20
\$300,000 under \$400,000	633,114	217,990	759,936	261,848	543,305	125,574	643,225	133,38
\$400,000 under \$500,000	320,486	142,778	385,140	171,715	264,414	73,344	322,121	78,72
\$500,000 under \$1,000,000	524,506	355,221	614,148	415,552	433,368	168,640	503,456	176,08
\$1,000,000 under \$1,500,000	127,925	154,800	147,153	177,751	102,343	59,395	116,330	62,22
\$1,500,000 under \$2,000,000	56,615	97,512	64,100	110,294	45,841	34,691	51,909	36,03
\$2,000,000 under \$5,000,000	84,070	250,612	90,823	270,250	67,929	76,935	72,564	78,60
\$5,000,000 under \$10,000,000	21,431	146,847	23,170	159,003	17,580	39,016	19,170	39,43
\$10,000,000 and over	13,776	376,275	13,891	378,303	11,375	65,904	11,479	66,18
		Taxable inter	rest received		Ordinary divid	ends received	Ordinary divid	ends received
	0000 1 11 1 1	2	40704		<del></del>		1000	_
Size of	2005 Adjusted			ne Concept	2005 Adjusted		1979 Incom	
Size of income	Number of	Gross Income Amount	Number of	ne Concept Amount	2005 Adjusted Number of	Gross Income Amount	Number of	ne Concept Amount
	Number of returns	Amount	Number of returns	Amount	2005 Adjusted Number of returns	Amount	Number of returns	Amount
	Number of		Number of		2005 Adjusted Number of		Number of	
income	Number of returns	Amount	Number of returns	Amount	2005 Adjusted Number of returns	Amount	Number of returns	Amount (16)
income	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	2005 Adjusted Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16) 166,482
income All returns, total	Number of returns (9) 59,249,357	Amount (10) 162,433	Number of returns (11) 59,249,357	Amount (12) 162,433	2005 Adjusted Number of returns (13) 31,175,376	Amount (14) 166,482	Number of returns (15) 31,175,376	(16) 166,482 5,149
income All returns, total	Number of returns (9) <b>59,249,357</b> 6,353,118	(10) 162,433 9,107	Number of returns (11) 59,249,357 6,006,847	Amount (12) 162,433 9,088	2005 Adjusted Number of returns (13) 31,175,376 3,407,538	Amount (14) 166,482 5,167	Number of returns (15) 31,175,376 3,208,591	Amount (16) 166,482 5,149 5,060
income  All returns, total  Under \$10,000 \$10,000 under \$20,000	Number of returns (9) 59,249,357 6,353,118 6,004,763	(10) 162,433 9,107 8,460	Number of returns (11) 59,249,357 6,006,847 5,856,219	Amount (12) 162,433 9,088 8,173	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623	Amount (14) 166,482 5,167 5,106	Number of returns (15) 31,175,376 3,208,591 2,768,255	Amount (16) 166,482 5,149 5,060 5,891
income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	Number of returns (9) 59.249,357 6,353,118 6,004,763 5,453,558	(10) 162,433 9,107 8,460 7,555	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654	Amount (12) 162,433 9,088 8,173 9,240	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764	Amount (14) 166,482 5,167 5,106 4,608	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149	Amount (16) 166,482 5,149 5,060 5,891 5,604
income  All returns, total  Under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000.	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276	Amount (10) 162,433 9,107 8,460 7,555 6,669	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388	Amount (12) 162,433 9,088 8,173 9,240 8,382	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816	Amount (14) 166,482 5,167 5,106 4,608 4,498	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337	(16) 166,482 5,149 5,060 5,891 5,604 5,359
All returns, total	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162	(10)  162,433 9,107 8,460 7,555 6,669 6,637	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855
All returns, total	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269	(10)  162,433 9,107 8,460 7,555 6,669 6,637 6,917	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050	2005 Adjusted Number of returns (13) 31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170
All returns, total	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581	(10)  162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787	2005 Adjusted  Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111	Amount (14) 166.482 5.167 5.106 4.608 4.498 4.822 5.062 5.464	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296
All returns, total	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590	(10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077	2005 Adjusted  Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296
All returns, total	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402	(10)  162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317	2005 Adjusted  Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071
All returns, total	Number of returns (9) 59.249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156	2005 Adjusted  Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034	Amount (16) 166,482 5,149 5,060 5,891 5,604 6,359 5,855 5,170 4,296 3,879 4,071 8,905
income  All returns, total	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322
income  All returns, total	Number of returns (9) 59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098	(10)  162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 6,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449
All returns, total	Number of returns (9)  59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390	Amount  (12)  162,433  9,088  8,173  9,240  8,382  7,351  7,050  5,787  5,077  4,317  4,156  8,319  5,721  4,191  3,510	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509	Amount (14) 166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564	Amount (16) 166,482 5,145 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821
income  All returns, total	Number of returns (9)  59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428	Amount  (12)  162,433  9,088  8,173  9,240  8,382  7,351  7,050  5,787  5,077  4,317  4,156  8,319  5,721  4,191  3,510  9,204	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061	Amount  (14)  166,482  5,167  5,106  4,608  4,498  4,822  5,062  5,464  5,164  4,820  4,294  9,463  7,528  5,471  4,000  11,786	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703
income  All returns, total	Number of returns (9)  59.249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980	Amount  (12)  162,433  9,088  8,173  9,240  8,382  7,351  7,050  5,787  5,077  4,317  4,156  8,319  5,721  4,191  3,510  9,204  5,135	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350	Amount  (14)  166,482  5,167  5,106  4,608  4,498  4,822  5,062  5,464  5,164  4,820  4,294  9,463  7,528  5,471  4,000  11,786  7,434	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562
All returns, total	Number of returns (9)  59.249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519	Amount  (12)  162,433  9,088  8,173  9,240  8,382  7,351  7,050  5,787  5,077  4,317  4,156  8,319  5,721  4,191  3,510  9,204  5,135  3,995	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120	Amount  (14)  166,482  5,167  5,106  4,608  4,498  4,822  5,062  5,464  5,164  4,820  4,294  9,463  7,528  5,471  4,000  11,786  7,434  5,191	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254
All returns, total	Number of returns (9)  59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354	Amount  (14)  166,482 5,167 5,106 4,608 4,498 4,822 5,062 5,464 5,164 4,820 4,294 9,463 7,528 5,471 4,000 11,786 7,434 5,191 13,450	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623
All returns, total	Number of returns (9)  59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857 126,296	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089 5,171	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258	Amount (12) 162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364 5,277	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354 115,057	Amount  (14)  166.482 5.167 5.106 4.608 4.498 4.822 5.062 5.464 5.164 4.820 4.294 9.463 7.528 5.471 4.000 11,786 7.434 5.191 13,450 6,761	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886
All returns, total	Number of returns (9)  59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857 126,296 56,026	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089 5,171 3,322	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258 63,432	Amount  (12)  162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364 5,277 3,321	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354 115,057 51,706	Amount  (14)  166.482 5.167 5.106 4.608 4.498 4.822 5.062 5.464 5.164 4.820 4.294 9.463 7.528 5.471 4.000 11,786 7,434 5,191 13,450 6,761 4,432	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866 58,930	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886 4,461
All returns, total	Number of returns (9)  59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857 126,296 56,026 83,565	(10)  162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089 5,171 3,322 9,647	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258 63,432 90,274	Amount  (12)  162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364 5,277 3,321 9,703	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354 115,057 51,706 78,147	Amount  (14)  166.482 5.167 5.106 4.608 4.498 4.822 5.062 5.464 5.164 4.820 4.294 9.463 7.528 5.471 4.000 11.786 7.434 5.191 13.450 6.761 4.432 12,205	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866 58,930 84,304	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886 4,461 12,351
All returns, total	Number of returns (9)  59,249,357 6,353,118 6,004,763 5,453,558 5,226,276 5,050,162 4,675,269 4,327,581 3,789,590 3,273,402 2,575,439 4,294,532 2,497,098 1,425,043 903,946 1,668,055 606,136 310,570 513,857 126,296 56,026	Amount (10) 162,433 9,107 8,460 7,555 6,669 6,637 6,917 6,553 5,970 5,623 4,077 9,009 6,388 4,507 3,659 9,005 5,224 3,830 10,089 5,171 3,322	Number of returns (11) 59,249,357 6,006,847 5,856,219 5,984,654 5,696,388 5,102,377 4,645,318 4,052,726 3,474,212 3,103,643 2,424,597 4,091,125 2,495,259 1,484,800 957,390 1,846,428 722,980 371,519 597,981 145,258 63,432	Amount  (12)  162,433 9,088 8,173 9,240 8,382 7,351 7,050 5,787 5,077 4,317 4,156 8,319 5,721 4,191 3,510 9,204 5,135 3,995 10,364 5,277 3,321	2005 Adjusted Number of returns (13)  31,175,376 3,407,538 2,833,623 2,392,764 2,288,816 2,251,291 2,183,663 2,122,111 1,885,870 1,694,699 1,455,928 2,570,093 1,639,184 1,005,762 651,509 1,292,061 501,350 267,120 453,354 115,057 51,706	Amount  (14)  166.482 5.167 5.106 4.608 4.498 4.822 5.062 5.464 5.164 4.820 4.294 9.463 7.528 5.471 4.000 11,786 7,434 5,191 13,450 6,761 4,432	Number of returns (15) 31,175,376 3,208,591 2,768,255 2,650,149 2,581,337 2,304,061 2,185,857 1,922,246 1,688,456 1,558,865 1,374,034 2,419,572 1,634,912 1,028,977 683,564 1,420,234 595,222 312,809 527,714 132,866 58,930	Amount (16) 166,482 5,149 5,060 5,891 5,604 5,359 5,855 5,170 4,296 3,879 4,071 8,905 6,322 5,449 3,821 11,703 7,562 5,254 13,623 6,886

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2005--Continued

[All figures are estimates based on samples—money amounts are in millions of dollars]

	Bus	siness or profession	net income less los	ss		Sales of ca	pilal assets	
Size of	2005 Adjusted (	Gross Income	1979 Incom	ne Concept	2005 Adjusted	Gross Income	1979 Incon	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	21,057,329	269,701	21,057,329	269,701	26,195,676	668,015	26,195,676	668,0
Under \$10,000	4,032,771	5,418	3,750,220	2,542	3,145,891	9,104	2,982,746	9,4
\$10,000 under \$20,000	3,190,303	23,334	3,167,913	20,813	2,121,293	2,065	2,059,569	1,8
\$20,000 under \$30,000	2,200,541	17,390	2,269,911	15,944	1,831,989	2,541	2,056,560	2,9
\$30,000 under \$40,000	1,753,149	14,776	1,822,086	13,936	1,811,110	3,125	2,040,109	4,2
\$40,000 under \$50,000	1,534,751	12,604	1,584,437	11,514	1,797,918	4,667	1,812,003	4,9
\$50,000 under \$60,000	1,397,452	12,048	1,411,744	12,116	1,744,068	4,669	1,763,943	5,5
\$60,000 under \$70,000	1,191,079	12,141	1,147,061	11,357	1,676,011	5,414	1,584,701	6,1
\$70,000 under \$80,000	975,376	10,558	932,672	10,051	1,560,200	6,547	1,373,813	5,9
\$80,000 under \$90,000	812,177	11,050	805,080	10,202	1,364,459	6,936	1,241,731	7,2
\$90,000 under \$100,000	670,813	10,921	653,788	8,668	1,172,572	6,809	1,104,761	6,4
\$100,000 under \$125,000	1,095,114	20,465	1,066,063	20,389	2,180,324	16,939	2,064,549	16,8
\$125,000 under \$150,000	627,926	16,168	666,322	16,933	1,462,284	16,782	1,422,080	14,8
\$150,000 under \$175,000	396,918	13,798	431,369	14,615	914,061	15,317	936,161	14,2
\$175,000 under \$200,000	242,190	10,769	261,353	10,581	615,620	11,730	642,931	11,9
\$200.000 under \$300.000	467,448	26,122	524,777	29,437	1,263,617	42,040	1,362,014	41,2
\$300,000 under \$400,000	163,525	12,617	202,729	15,155	510,169	30,283	583,239	29,9
\$400,000 under \$500,000	89,424	8,197	107,565	9,650	273,504	22,936	314,003	22,5
\$500,000 under \$1,000,000	138,035	15,445	163,343	18,526	463.988	68,887	533,951	68,8
\$1,000,000 under \$1,500,000	33,202	4,869	39,228	5,518	118,563	36,207	134,740	36,7
\$1,500,000 under \$2,000,000	14,055	2,291	16,182	2,604	53,231	26,683	60,318	26,2
\$2,000,000 under \$5,000,000	21,727	4,567	23,925	4,911	80,412	79,826	86,521	80,6
\$5,000,000 under \$10,000,000	5,661	1,715	5,842	1,784	20,841	57,219	21,569	57,6
\$10,000,000 and over	3,690	2,438	3,719	2,456	13,550	191,288	13,661	191,4
			ental net income les				ation net income less	
Size of	2005 Adjusted C	·	1979 Incom		2005 Adjusted			ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amoun
	returns	, mount	returns	7 1110 2111	returns	741100111	returns	, ,,,,,,,
-	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
dl returns, total	9,949,133	28,237	9,949,133	28,237	7,531,493	402,327	7,531,493	402,3
Under \$10,000	914,659	-3,456	870,596	-3,851	633,334	-29,983	609,028	-29,9
\$10,000 under \$20,000	953,654	88	925,661	22	400,396	322	386,011	2
\$20,000 under \$30,000	857,568	-242	955,617	-388	430,759	840	453,799	5
\$30,000 under \$40,000	834,301	-819	886,055	-2	424,374	2,218	429.874	1,3
\$40,000 under \$50,000	737,250	-337	786,498	397	408,755	2,289	416,697	2,8
\$50,000 under \$60,000	774,410	-215	738,420	-450	455,764	3,514	453,515	3,2
\$60,000 under \$70,000.	685,154	103	680,842	287	394,057	3,490	395,536	3,5
\$70,000 under \$80,000	630,716	432	570,840	277	405,008	4,663	382,093	4,2
\$80,000 under \$90,000	570,585	507	537,739	73	361,015	4,277	345,362	3,4
\$90,000 under \$100,000	459,697	247	416,559	430	314,892	4,391	313,430	3,8
\$100,000 under \$125,000 .	761,051	1,806	734,218	1,570	641,049	11,080	593,929	9,8
\$125,000 under \$150,000	488,641	1,708	441,624	1,655	475,449	12,003	459,443	11,0
\$150,000 under \$175,000 .	223,994	1,550	239,470	1,624	315,071	9,337	321,562	9,7
\$175,000 under \$200,000	164,058	1,752	183,336	1,647	248,655	10,597	258,616	10,2
\$200,000 under \$300,000 .	365,469	4,866	391,871	4,576	616,346	36,493	630,193	34,9
\$300,000 under \$400,000	160,200	2,680	185,107	2,747	278,766	25,028	299,771	25,3
\$400,000 under \$500,000.	92,477	1,993	103,543	1,782	174,830	23,026	188,257	23,3
\$500,000 under \$1,000,000	158,286	5,244	174,406	5,398	320,817	65,330	346,282	67,7
φοσο,σοσ απασι ψη,σοσ,σοσ	100,200	J,244	174,400	5,550	320,017	05,550	340,202	07,7

\$10,000,000 and over Footnotes at end of table

\$1,000,000 under \$1,500,000...

\$1,500,000 under \$2,000,000...

\$2,000,000 under \$5,000,000..

\$5,000,000 under \$10,000,000

44,402

21,447

34,356

9,701

7.055

2,318

1,450

3,127

1,456

1,980

49,473

23,184

36,037

10,935

7,102

2,360

1,486

3,158

1,451

1,990

91,674

42,554

67,309

18,221

12,399

36,037

22,505

58,708

31,148

64,854

99,360

46,377

71,209

18,661

12,488

37,098

23,079

60,329

31,442

65,172

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2005--Continued

[All figures are estimates based on samples—money amounts are in millions of dollars]

	5005	Nondeductible			0005 :	Estate and trust ne		
Size of	2005 Adjusted		1979 Incon		2005 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,656,972	23,274	1,656,972	23,274	529,217	16,484	529,217	16,484
Under \$10,000	132,421	2,571	174,273	7,120	46,626	-278	44,348	-260
\$10,000 under \$20,000	55,983	621	50,968	328	30.853	135	31,603	138
\$20,000 under \$30,000	51,506	394	64,001	468	34,186	241	39,117	281
\$30,000 under \$40,000	61,115	470	66,946	527	28,556	200	30,097	224
\$40,000 under \$50,000	68,869	635	69,832	398	40,366	329	42,257	303
\$50,000 under \$60,000	64,080	338	65,612	522	31,715	238		230
\$60,000 under \$70,000	65,354	596	56,270	380			33,024	
\$70,000 under \$80,000	58,572			384	31,561	227	25,679	310
		523	50,753		25,055	227	19,860	183
\$80,000 under \$90,000	42,580	411	54,884	355	23,579	235	18,275	135
\$90,000 under \$100,000	61,511	479	51,429	490	16,329	276	25,862	40
\$100,000 under \$125,000	136,189	1,444	124,090	1,156	40,229	502	39,015	506
\$125,000 under \$150,000	142,824	2,095	136,684	1,124	36,721	739	31,745	642
\$150,000 under \$175,000	150,443	1,721	137,194	1,120	24,922	671	26,051	563
\$175,000 under \$200,000	102,232	1,051	92,568	826	16,614	480	15,981	439
\$200,000 under \$300,000	195,958	2,570	175,533	1,910	31,950	949	32,111	1,00
\$300,000 under \$400,000	82,846	1,146	86,606	960	17,644	504	19,535	546
\$400,000 under \$500,000	43,858	789	48,067	729	9,760	430	9,202	45
\$500,000 under \$1.000,000	84,682	1,627	92,164	1,553	20,152	1,741	22,832	1,743
\$1,000,000 under \$1,500,000	21,771	697	23,804	564	7,436	984	7,555	99
\$1,500,000 under \$2,000,000	10,703	387	11,058	321	3,645	647	3,571	640
\$2,000,000 under \$5,000,000	15,871	993	16,640	788	6,874	2,039	6,978	1,993
\$5,000,000 under \$10,000,000	4,480	624	4,484	407	2,303	1,084	2,364	1,109
\$10,000,000 and over	3,125	1,089	3,112	844	2,142	3,884	2,154	3,91
<del></del>	Pensions and ani	nuities in AGI [1]	Pensions and	annuities [1]		Total statutor	y adjustments	
Size of	2005 Adjusted	Gross Income	1979 Incom	ne Concept	2005 Adjusted		1979 Incom	e Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		returns		retums		returns	
				444	(45)		(47)	(48)
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
Il coturno total	·			, ,	(45)			
· ·	27,139,041	532,422	29,416,357	832,215	33,591,124	109,397	17,201,449	87,85
Under \$10,000	<b>27,139,041</b> 2,414,394	<b>532,422</b> 12,618	<b>29,416,357</b> 2,254,261	8 <b>32,215</b> 12,608	<b>33,591,12</b> 4 4,276,883	<b>109,397</b> 5,745	<b>17,201,449</b> 349,222	<b>87,8</b> 5
Under \$10,000 \$10,000 under \$20,000	27,139,041 2,414,394 4,394,369	<b>532,422</b> 12,618 42,874	29,416,357 2,254,261 4,405,972	832,215 12,608 43,477	<b>33,591,12</b> 4 4,276,883 4,199,579	<b>109,397</b> 5,745 6,066	17,201,449 349,222 888,032	<b>87,8</b> 5
Under \$10,000	27,139,041 2,414,394 4,394,369 3,378,816	<b>532,422</b> 12,618 42,874 44,716	29,416,357 2,254,261 4,405,972 4,022,497	832,215 12,608 43,477 57,812	<b>33,591,12</b> 4 4,276,883 4,199,579 3,550,102	109,397 5,745 6,066 6,219	17,201,449 349,222 888,032 1,461,688	87,85 3,85 5,95 7,98
Under \$10,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805	<b>532,422</b> 12,618 42,874 44,716 43,542	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659	832,215 12,608 43,477 57,812 58,542	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211	109,397 5,745 6,066 6,219 6,366	17,201,449 349,222 888,032 1,461,688 1,728,220	87,85 3,85 5,95 7,98 8,6
Under \$10,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138	532,422 12,618 42,874 44,716 43,542 43,483	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467	832,215 12,608 43,477 57,812 58,542 54,193	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209	109,397 5,745 6,066 6,219 6,366 6,700	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429	87,85 3,85 5,95 7,96 8,6
Under \$10,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259	532,422 12,618 42,874 44,716 43,542 43,483 44,185	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808	832,215 12,608 43,477 57,812 58,542 54,193 49,578	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211	109,397 5,745 6,066 6,219 6,366 6,700 5,965	17,201,449 349,222 888,032 1,461,688 1,728,220	87,85 3,85 5,95 7,98 8,6° 7,98 7,75
Under \$10,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438	87,88 3,85 5,98 7,98 8,6° 7,98 7,78 6,18
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968	532,422 12,618 42,874 44,716 43,542 43,483 44,185	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808	832,215 12,608 43,477 57,812 58,542 54,193 49,578	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427	109,397 5,745 6,066 6,219 6,366 6,700 5,965	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914	87,88 3,85 5,98 7,98 8,6° 7,98 7,78 6,18
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438	87,88 3,88 5,99 7,98 8,66 7,99 7,78 6,18 5,38
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669	87,85 3,85 5,95 7,96 8,66 7,96 7,75 6,15 5,35 5,25
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825	87,83 3,83 5,99 7,91 8,66 7,91 7,73 6,11 5,33 5,23
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387	87,8: 3,8: 5,9: 7,9: 8,6: 7,9: 7,7: 6,1: 5,3: 5,2: 4,1: 7,44
Under \$10,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277	87,84 3,85 5,96 7,96 7,77 6,11 5,33 5,25 4,17 7,44 3,96
Under \$10,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898	87,8: 3,8: 5,9: 7,9: 8,6 7,9: 7,7: 6,1: 5,3: 5,2: 4,1: 7,4: 3,9: 2,6:
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240	87,8: 3,8: 5,9: 7,9: 8,6: 7,9: 6,1: 5,3: 5,2: 4,1: 7,4: 3,9: 2,6: 1,6:
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$200,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829	87,84 3,85 5,96 7,96 8,6 7,97 7,77 6,11 5,33 5,25 4,17 7,44 3,96 2,66 1,66 3,38
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$200,000 under \$300,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095	87,84 3,85 5,96 7,96 8,66 7,97 7,77 6,11 5,33 5,29 4,11 7,44 3,99 2,66 1,66 3,33
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$175,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697	87,8: 3,8: 5,9: 7,9: 8,6 7,9: 6,1: 5,3: 5,2: 4,1' 7,4: 3,9: 2,6: 1,6: 3,3: 1,6: 7:
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$40,000 \$30,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$80,000 under \$90,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$100,000 under \$100,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067	87,8: 3,8: 5,9: 7,9: 8,6 7,9: 6,1: 5,3: 5,2: 4,1: 7,4: 3,9: 2,6: 1,6: 3,3: 1,6: 7: 1,5:
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798	87,86 3,85 5,96 7,96 8,66 7,96 7,75 6,11 5,33 5,25 4,17 7,44 3,96 2,64 1,66 3,38 1,64 75
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$300,000 \$500,000 under \$500,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$1,500,000 \$1,500,000 under \$2,000,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458 13,477	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886 858	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258 24,283	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976 11,671	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413 31,646	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914 924	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798 6,864	87,86 3,85 5,95 7,96 8,6 7,96 7,75 6,15 5,35 5,25 4,17 7,44 3,96 2,64 1,66 3,33 1,64 7,5 1,58
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$400,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,500,000 under \$2,000,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$2,000,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458 13,477 19,901	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886 858 1,639	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258 24,283 31,104	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976 11,671 16,222	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413 31,646 48,910	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914 924 1,753	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798 6,864 9,469	87,84 3,85 5,95 7,94 8,6 7,75 6,15 5,35 5,25 4,11 7,44 3,96 2,64 1,66 3,38 1,64 2,64 1,58
\$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$200,000 under \$400,000 \$200,000 under \$400,000 \$300,000 under \$1,000,000 \$300,000 under \$1,000,000 \$400,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,500,000	27,139,041 2,414,394 4,394,369 3,378,816 2,747,805 2,379,138 2,126,259 1,873,157 1,570,968 1,272,324 981,353 1,530,857 804,700 477,956 272,015 482,333 161,159 77,396 121,794 30,458 13,477	532,422 12,618 42,874 44,716 43,542 43,483 44,185 42,646 39,048 35,238 27,848 49,627 30,139 19,538 11,203 22,198 7,627 4,050 6,216 1,886 858	29,416,357 2,254,261 4,405,972 4,022,497 3,293,659 2,637,467 2,144,808 1,786,578 1,405,635 1,249,404 1,007,211 1,591,933 964,456 612,053 408,787 793,134 318,989 157,214 238,123 56,258 24,283	832,215 12,608 43,477 57,812 58,542 54,193 49,578 45,110 36,631 37,502 31,216 58,715 42,834 33,418 25,191 67,157 40,737 25,992 51,281 18,976 11,671	33,591,124 4,276,883 4,199,579 3,550,102 3,202,211 2,924,209 2,540,427 2,143,966 1,817,153 1,495,151 1,370,508 2,294,808 1,249,145 614,290 342,757 696,664 278,659 155,869 267,144 69,413 31,646	109,397 5,745 6,066 6,219 6,366 6,700 5,965 5,478 4,626 4,690 5,087 9,851 6,208 4,381 3,372 8,791 4,664 2,941 6,032 1,914 924	17,201,449 349,222 888,032 1,461,688 1,728,220 1,759,429 1,813,914 1,535,438 1,330,669 1,235,825 1,001,387 1,651,277 866,898 484,240 279,146 453,829 154,095 70,697 100,067 17,798 6,864	87,85 3,85 5,95 7,98 8,61 7,75 6,19 5,39 5,29 4,17 7,44 3,95 2,64 1,66 3,38 1,64 75 1,58

## Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2005--Continued

		Total itemize	d deductions			Taxable	ıncome	
Size of	2005 Adjusted	Gross Income	1979 Incom	e Concept	2005 Adjusted	Gross Income	1979 Incom	e Concept
ıncome	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
	47,755,427	1,121,811	47,735,371	1,064,959	104,330,653	5,137,166	104,330,653	5,137,1
Under \$10,000	950,957	13,524	1,047,670	13,339	5,138,641	8,356	5,109,987	9,5
	2,425,054	33,982	2,614,472	32,579	15,065,978	84,239	15,114,536	85,2
\$10,000 under \$20,000	3,562,371	50,443	3,906,260	51,192	17,096,284	198,732	17,688,751	210,9
\$20,000 under \$30,000	4,363,179	63,750	4,604,749	62,372	13,558,278	263,351	14,020,956	284,9
\$30,000 under \$40,000	4,630,770	The state of the s	4,604,749	65,383	10,471,822	285,012	10,406,809	298,
\$40,000 under \$50,000		71,017		72,305	8,401,429	292,529	8,260,161	297,8
\$50,000 under \$60,000	4,569,385	76,797	4,496,597			295,533	6,507,100	285,
\$60,000 under \$70,000	4,303,849	77,442	3,992,679	68,035	6,921,160			
\$70,000 under \$80,000	3,773,052	71,860	3,537,799	63,648	5,536,041	280,801	5,117,141	262,
\$80,000 under \$90,000	3,383,906	68,634	3,193,108	62,197	4,429,290	259,582	4,190,334	245,
\$90,000 under \$100,000	2,772,686	60,008	2,592,573	54,331	3,370,005	223,792	3,188,221	210,
\$100,000 under \$125,000	4,632,017	113,558	4,369,578	101,886	5,292,158	421,552	5,055,356	397,
\$125,000 under \$150,000	2,615,379	74,310	2,583,208	68,581	2,886,767	291,517	2,889,151	281,
\$150,000 under \$175,000	1,498,331	47,342	1,532,979	45,600	1,612,455	197,975	1,672,500	194,
\$175,000 under \$200,000	935,673	32,718	969,446	31,456	990,777	143,684	1,053,245	143,
\$200,000 under \$300,000	1,682,823	68,374	<b>1</b> ,816,727	68,300	1,781,193	346,962	1,966,674	347,
\$300,000 under \$400,000.	594,760	31,080	697,491	32,506	631,992	186,212	757,060	194,
\$400,000 under \$500,000.	300,289	18,732	354,085	19,921	319,849	123,986	383,840	129,
\$500,000 under \$1,000,000	482,243	41,720	558,974	43,507	523,352	313,446	611,111	325,
\$1,000,000 under \$1,500,000	116,261	16,410	133,545	16,969	127,680	138,340	146,176	143,
\$1,500,000 under \$2,000,000	50,933	9,713	57,972	9,931	56,504	87,812	63,952	89,
\$2,000,000 under \$5,000,000	77,611	24,227	83,888	24,669	83,885	226,493	90,625	230,
\$5,000,000 under \$10,000,000	20,453	14,065	21,125	14,126	21,381	132,899	23,120	134,
\$10,000,000 and over	13,443	42,104	13,552	42,128	13,732	334,360	13,845	335,
			x credits				ome tax	
Size of	2005 Adjusted	Gross Income	1979 Incom	ne Concept	2005 Adjusted		1979 Incom	
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amoun
	returns		returns		returns		returns	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	42,246,181	55,316	42,246,181	55,316	90,593,081	934,8 <b>3</b> 6	90,593,081	934,8
Under \$10,000	866,346	72	844,558	85	4,528,414	880	4,522,114	1,0
\$10,000 under \$20,000	4,962,654	1,436	4,994,868	1,475	11,741,197	7,386	11,752,559	7,4
\$20,000 under \$30,000	7,620,905	5,122	7,674,694	5,148	11,744,511	18,371	12,386,349	19,8
\$30,000 under \$40,000	5,514,036	5,571	5,602,902	5,641	11,106,472	27,285	11,527,836	30,2
\$40,000 under \$50,000	4,500,971	5,596	4,381,305	5,555	9,325,210	32,877	9,292,173	35,0
\$50,000 under \$60,000	3,330,447	5,320	3,448,382	5,385	7,933,831	36,414	7,795,195	37,2
\$60,000 under \$70,000	3,043,162	5,187	2,922,524	4,997	6,698,871	37,895	6,290,836	36,9
\$70,000 under \$80,000	2,627,453	4,602	2,511,169	4,418	5,455,168	36,635	5,036,998	34,6
\$80,000 under \$90,000.	2,172,305	3,878	2,153,230	3,849	4,379,473	35,464	4,139,301	33,6
\$90,000 under \$100.000	1,690,072	2.851	1,627,891	2,766	3,353,816	32,403	3,166,505	30,6
\$100,000 under \$125,000.	2,539,826	3,878	2,408,013	3,650	5,281,176	67,978	5,038,734	64,1
\$125,000 under \$150,000	1,135,500	1,136	1,180,346	1,207	2,884,189	52,855	2,877,138	50,6
\$150,000 under \$175,000	512,545	432	558,279	475	1,611,052	38.572	1,666,559	37,6
\$175,000 under \$200,000	284,853	221	318,652	241	990,967	30,063	1,051,314	29,5
\$200,000 under \$300,000 \$200,000 under \$300,000	590,384	1,029	647,400	1,029	1.780.620	79,599	1,961,672	78,1
	J9U J04	1,029	047,400	1,023	1,100,020	10,000	1,001,012	, 0, 1

755,470

383,517

610,838

146,459

63,946

90,598

23,113

13,855

48,102

33,528

87,226

39,289

24,402

62,070

34,861

78,523

241,235

140,740

277,210

76,685

35,443

56,941

15,583

10,884

595

481

1,506

887

606

1,684

2,365

861

290,677

158,578

309,815

85,690

39,604

60,592

16,041

10,970

694

493

1,645

949

1,732

880

2,367

631,808

319,801

523,401

127,627

56,495

83,865

21,378

13,741

47,093

32,703

84,700

38,053

23,942

60,872

34,529

78,269

\$300,000 under \$400,000

\$400,000 under \$500,000

\$500,000 under \$1,000,000

\$1,000,000 under \$1,500,000

\$1,500,000 under \$2,000,000

\$2,000,000 under \$5,000,000

\$5,000,000 under \$10,000,000

\$10,000,000 and over

<sup>[1]</sup> Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE Detail may not add to totals because of rounding

base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

## Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive

losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2005 using AGI and the 1979 Income Concept, classified by size of 2005 income.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2005, 1979 Concept income was 2.5 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$299.8 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 9.4 percent for 2005; income for the \$200,000 and above group increased 24.8 percent. Total income tax for all returns increased 12.4 percent in 2005 after an increase of 11.2 percent in 2004; and total income tax reported for the \$200,000 and above income group increased 23.3 percent for 2005, down slightly from the 23.8 percent increase for 2004. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2004 are shown in Figure 4.

For the population as a whole, average tax rates for 2005 (based on the 1979 Income Concept) were 0.3 percentage points higher than those for

2004. Between 1986 and 2005, the average tax rates declined in all income categories below \$1,000,000. The \$1,000,000 or more income category showed an increase in average tax rates between 1986 and 2005 of 0.4 percentage points. Although the average tax rate for 2005 was calculated using a lower maximum marginal tax rate of 35.0 percent compared to 50 percent for 1986, it was calculated on income that included all capital gains (long-term gains could be partially excluded from income for 1986).

Size of							Total	ıncome	tax as a	percent	age of a	djusted	gross in	come						
2005 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1	12.3	12.
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0	3.3	2.4	2.3	2.1	2.4	2.
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	51	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3	2.
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1	4.
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1	5.8	5.
\$40,000 under \$50,000	13.8	11.8	11 6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5	8.1	7
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11 4	11.2	11.2	10.8	9.6	9.0	8.5	8.
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4	9.0	8.
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14,6	14.4	13.5	13.5	13.5	12.9	11.6	10.1	9.5	9.
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0	11.
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0	19.2	18.9	18.0
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26 1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.5
\$500,000 under \$1,000,000.	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24 8	23.4	23.0
Size of													ome Cor		_			1	ſ	
2005 Income	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1	12.9	11.8	12.0	12.
Under \$10,000	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	34	3.1	3.2	3.6	2.9	3.0	2.8	3.0	3.
\$10,000 under \$20,000	7 6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.
\$30,000 under \$40,000	11.6	10 7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	91	8.9	9.0	8.4	7.1	6.5	6.2	6.
\$40,000 under \$50,000	12.6	11.7	11 7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.
\$60,000 under \$70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13 6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14 6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1 11.0	9.6	9.
\$90,000 under \$100,000	16.8	18 1	17.1	16.8	16.1	15.5	15,2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.
\$100,000 under \$125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15 2	15.4	15.4	14.9	13.8	12.0	11.7	11.
\$125,000 under \$150,000	19.0	20.6	19.6	18.8	18.0	17.3	17 2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.
\$150,000 under \$175,000	19.3	21.2	20.6	20.0	19,1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5	17.0	15.9	14.3	14.1	13.
\$175,000 under \$200,000 \$200,000 under \$300,000	20.3 22.6	22.5 23.8	21.6 22.3	20 7 21.5	20.0 21.4	18.6 20.5	19.0 20.2	19.1 21.4	19.4 21.5	19.2 21.5	18.9 21.3	18.8 20.4	18 1 19 4	18.4 19.9	18.0 20.2	17 8 19.5	16.8 18.5	15.3 17.1	14.9 17.0	15. 16.
\$300,000 under \$400,000 \$400,000 under \$500,000	22.6 23.4	24 5 26.5	22.6 23.2	21.9 22.7	21.5 22.3	21.6 23.0	21 6 21 4	23.5 25.4	23.7 24.8	23.7 25.1	23.1 25.0	24.0 24.3	21.5 22.6	21.3 23.2	21.7 21.5	21.3 22.2	20.5	19.2 20.2	18.9 19.7	18. 19.
\$500,000 under \$1,000,000	23.4	26.7	23.2	22.7	21.7	23.0	22 6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.
\$1,000,000 ander \$1,000,000.	21.4	26.8	24.5	23.2	41.7	20.0	220	20.0	20.1	20.1	21.1	20.1	64.0	C4-U	47.3	44.6	20.1	-1.1	20.7	1 -1.

### Section 2

## Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

#### **Domain of Study**

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2006.

All returns processed during 2006 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (134,494,440 returns) reported in Table C and the estimated total of all returns (134,372,678)

reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2005. While most of the returns processed during Calendar Year 2006 were for Tax Year 2005, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2006 and 2007. Returns for prior years were used in place of 2005 returns received and processed after December 31, 2006. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2006.

#### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.

Valerie Testa, and Jana Scali designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)
- 5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2006 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

#### **Data Capture and Cleaning**

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2005, 0.10 percent of the sample returns were unavailable.

#### **Method of Estimation**

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

## Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

- 1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
- 2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$22.205 billion, and its related coefficient of variation, CV(X), is 0.77 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

SE (X) = X • CV(X)  
= (
$$$22.205 \times 10^9$$
) • (0.0077)  
=  $$0.171$  billion

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95,

or 99, respectively. Based on these data, the 68 percent confidence interval is from \$22.034 billion to \$22.376 billion, the 95 percent confidence interval is from \$21.863 billion to \$22.547 billion, and the 99 percent confidence interval is from \$21.692 billion to \$22.718 billion.

#### **Table Presentation**

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

#### **Footnote**

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2004 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 30, 2005 on the BEA web site (<a href="http://www.bea.doc.gov/">http://www.bea.doc.gov/</a>).

#### References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section* 

- on Survey Research Methods, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2005

										Number of returns	f returns
			Description of th	Description of the sample strata						Population counts <sup>1</sup>	Sample
Grand total Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	e or expanded incorr ? (business or profes	ne of \$200,000 and sion) total receipts	over, with no inco of \$50,000,000 ar	ime tax after credit nd over, total	s and no addition	al tax for tax prefer	ences, totaí			134,494,440 12,550 230	292,966 12,550 230
Officer Naturals, total										134,461,980	200, 100
				בחצ	ber of Keturns by	Number of Keturns by type of form attached	peu				
		Form 1040, with Form 1116 or Form 2555	orm 1040, n Form 1116 Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	1040, edule C Form 1116 n 2555	Form 10 Schedule F Schedule C, or Forn	Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555	Form 10 other Sc and For Forms 1040A	Form 1040, with other Schedules and Forms and Forms and Forms 1040EZ		
	Degree of	Population	Sample	Population	Sample	Population	Sample	Population	Sample	•	
Description of the sample strata	interest 2	counts	counts	counts	counts	counts	counts	counts	counts		
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)		
Total		4,284,788	61,013	20,813,190	57,365	1,407,010	5,671	107,976,672	156,137		
Indexed Negative Income 3	~	24.7	717	674	674	0.7	70		0	700	4
\$5 000 000 inder \$10 000 000	¥ ¥	402	402	- 70	965	188	188	1 261	1261	2,816	2,816
\$2.000,000 under \$5.000,000	₹	1.831	585	3.928	1.305	654	234	4.988	1,616	11.401	3.740
\$1,000,000 under \$2,000,000	N Y	4,054	645	8,814	1,402	1,586	257	10,018	1,549	24,472	3,853
\$500,000 under \$1,000,000	All	9,845	310	23,463	746	4,362	136	24.704	833	62,374	2.025
\$250,000 under \$500,000	All	19,806	203	56,568	530	10,098	94	58,307	564	144,779	1,391
\$120,000 under \$250,000	Ali	35,556	176	121,465	099	17,399	06	130,453	651	304,873	1,577
\$60,000 under \$120,000	All	40,857	130	166,936	553	19,466	78	199.002	572	426,261	1,333
Under \$60,000 Indexed Positive Income 3	W	41,233	78	457,232	898	37,402	9/	858.945	1,656	1,394,812	2.678
Under \$30,000	<b>+</b>							30,444,833	30,497	30,444,833	30,497
Under \$30,000	2	197,051	204	2,611,879	2,650	89,378	84	26,046,587	25,913	28,944,895	28,851
Under \$30,000	34	230,222	361	4,408,123	6.695	133,661	211	5,460,294	8,393	10,232,300	15,660
\$30,000 under \$60,000	1-2	402,885	419	1,925,464	1,893	166,353	178	21,248,325	21,321	23,743,027	23,811
\$30,000 under \$60,000	34	452,589	069	3,660,439	5.617	243,641	390	5,898,461	9,454	10,255,130	16,151
\$60,000 under \$120,000	1-3	691,802	693	2,200,594	2,249	220,474	223	10,729.825	10,609	13,842,695	13,774
\$60,000 under \$120,000	4	532,957	816	2,623,422	4,003	190,337	263	2,999,844	4,478	6,346,560	9,560
\$120,000 under \$250,000	1-3	218,897	429	365,057	737	86,499	170	1.073.621	2,151	1,744,074	3,487
\$120,000 under \$250,000	4	643,231	2,178	1,449,248	4,782	90,347	268	1,904,356	6,345	4,087,182	13,573
\$250,000 under \$500,000	All	412,531	2.943	519,045	3,819	650'29	460	656,369	4,433	1,625,004	11,655
\$500,000 under \$1,000,000	All	199,495	4.871	152,260	3,934	20,409	505	177,374	4.307	549,538	13,617
\$1,000,000 under \$2,000,000	All	85,879	10,383	40,305	4,970	5,384	614	52,923	6.514	184,491	22,481
\$2,000,000 under \$5,000,000	All	43,239	14,071	13,401	4,405	1.720	559	19,351	6,189	77.711	25,224
\$5,000,000 under \$10,000,000	W S	11,924	11,924	2,676	2.676	340	340	4,058	4.058	18,998	18,998
\$10,000,000 or more	¥	8,285	8.285	1,235	1,235	156	150	1,959	1,959	11,635	_

<sup>1</sup> This population includes an estimated 963,940 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentiative returns identified after sampling <sup>2</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the most interesting. "All' refers to income classes for which returns with all four degrees of interest are assigned.

<sup>3</sup> Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1,2510 to represent a base year of 1991

### **Section 3**

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Tony Hall and Lori Hentz were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa. Review of tables was performed by Michael Parisi and Justin Bryan.

## **Section 3**

## **Basic Tables**

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars except as indicated)

			All returns				ומאמטונ	Taxable returns			
Size and accumulated size				Adjusted gross				Adjusted gross	1 gross		
of adjusted gross income	Number	Percent	=	income less deficit		Number	Percent	income less deficit	ss deficit		
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)		
Size of Adjusted Gross Income	434 373 670	6	7 422 405 664	000	KE 238	00 603 004	1000	6 856 773 006	000		
	10,210,401	9.00	100,000,1321,1	2: 3:	000	0000	2	350,037,000,0	2:00		
No adjusted gross income	1,761,041	1.3	-85,463,023	[2]	-48,530	4,882	[2]	-6,680,199	Ξ		
\$1 under \$5,000	11,476,416	8.5	30,196,720	0.4	2,631	813,194	6:0	2,089.538	[2]		
\$5,000 under \$10,000.	12,114,237	0.6	90,568,218	12	7,476	3,710,338	1 4 0	28,358,318	0.4		
\$10,000 under \$15,000	11,035,084	8.3	194 302 122	2.0	12,481	5,752,739	4 G	105 047 337	5.1		
\$20,000 under \$25,000	9,784,167	7.3	219,347,656	3.0	22,419	5,886,278	6.5	132.098,628	9.1		
\$25.000 upder \$30.000	8 738 107	9	239 954 732	3.2	27 461	5 858 233	6.5	161 375 547	2 0		
\$30.000 under \$40.000	13,940,405	10.4	483,976,301	6.5	34.718	11,106,472	12.3	386,912,319	5.6		
\$40,000 under \$50,000.	10,618,506	7.9	475,518,617	6.4	44,782	9,325,210	10.3	418,057,613	61		
\$50,000 under \$75,000.	18,351,037	13.7	1,127,666,344	15.2	61,450	17,491,819	19.3	1,077,176,944	15.7		
\$75,000 under \$100,000.	10,449,989	7.8	900,479,217	12.1	86,170	10,329,339	114	890,290,583	13.0		
\$100,000 under \$200,000	10,810,367	8 0	1,430,580,576	19.3	132,334	10,767,383	119	1,425,107,929	208		
\$200,000 under \$500,000.	2,737,802	2.0	788,882,363	10.6	288,144	2,732,229	3.0	787,268,561	11.5		
\$500,000 under \$1,000,000	524,506	0 4	355,220,796	4.8	677.248	523.401	90	354,470,899	52		
\$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000	127,925	0.1	154,799,533	2.1	1,210,080	127,627	1.0	154,441,949	2.3		
		Ξ ;									
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000.	21,431	- Z	250,611,839	3.4 2.0	2,980,990	21,378	[2]	146,474,725	36 21		
\$10,000,000 or more	13,776	[7]	3/6,2/4,843	5.1	Z/.313,/95	Tavable returns continued	- 11	3/5,231,3/8	0.0		
		Taxable income		oul	Income tax after credits	tits	200		Total income tax	×	
Size and accumulated size	Number of	Amount	Percentage of	Number of	Amount	Percentage of	Amount		Percentage of		Average
of adjusted gross income	retums		total	returns		total		Total	Taxable	Adjusted gross	income tax
									income	income less deficit	(dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income	90 570 564	5 023 778 024	1000	90 503 00	034 835 345	100	934 835 769	100.0	186	13.6	10.319
			3	0 10 10 10 10 10 10 10 10 10 10 10 10 10	122 240	2	123 220		Ξ		27.340
No adjusted gross Income	I	I	Ε	4,882	133,370	<u> </u>	133,370	[7]	[1]	Ξ	615,72
\$1 under \$5,000	812,820	831,616	[2]	813,194	72,794	[2]	72,794	[2]	80 49	35	90
\$3,000 under \$15,000.	5,752,706	25,313,406	0.5	5,752,739	2,418,513	- 6.0	2,418,513	0.3	9.6	3.6	420
: :	5,988,431	47,482,696	6.0	5,988,458	4,967,119	0.5	4,967,119	0.5	10.5	4.7	829
	5,886,223	68,097,481	1.4	5,886,278	7.663,320	8.0	7,663,320	0.8	11.3	58	1,302
\$25,000 under \$30,000	5,858,185	93,313,615	1.9	5,858,233	10,707,197	1.1	10,707,197	++	11.5	99	1,828
\$30,000 under \$40,000	11,106,368	236,966,822	7.4	11,106,472	27,284,639	2.9	27,284,639	29	11.5	7 1	2.457
\$40,000 under \$50,000	9,324,900	267,742,679	5.5	9.325.210	32,877,218	v 0	32.877,218	ب دن و	12.3	5 Y	3,326
\$75,000 under \$100,000	10,325,226	619,386,318	12.3	10,329,339	85,986,423	93	85,986,486	9 2	13.9	9.5	8,324
\$100,000 under \$200,000.	10,760,740	1,053,604,785	210	10,767,383	189,468,358	203	189,468,358	20.3	180	13.3	17,597
\$200,000 under \$500,000.	2,730,413	656,545,274	13.1	2,732,229	159,395,393	17.1	159,395,393	17.1	24.3	202	58,339
\$500,000 under \$1,000,000.	522,787	313,129,523	62	523.400	84,700,059	91	84,700,059	16	27.0	239	161.826
\$1,000,000 under \$1,500,000. \$1,500,000 under \$2,000,000	127,538	138,196,850	1.7	127,627	23,941,620	2.6	23,941,620	2.6	27.3	246	423,783
\$2 000 000 under \$5 000 000	83.770	226.189.457	4.5	83.865	60.871.399	6.5	60.871.637	6.5	26.9	24 4	725,829
\$5,000,000 under \$10,000,000	21,352	132,744,670	26	21,377	34,528,949	3.7	34,529,011	3.7	26 0	236	1,615,166
610 000 000 000000	40 740	203 200 800	6.7	13 741	70 250 656		70 260 710	,	7 00	000	5 695 999

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated)

			All returns					l axable returns			
Size and accumulated size of adjusted gross income	Number	Percent	.=	Adjusted gross income less deficit		Number	Percent	Adjusted gross income less deficit	d gross ss deficit		
	of retums	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income.	1,761,041	1.3	-85,463,023	[1]	-48,530	4,882	[2]	-6,680,199	Ξ		
\$1 under \$5,000.	11,476,416	8.5	30,196,719	0 4	2,631	813,194	60	2,089,538	[2]		
\$1 under \$15,000	35 226 335	26.2	265.984.700	3.6	7.551	10.276.272	11.3	102,175,993	4.00		
\$1 under \$20,000	46,352,934	345	460,286,821	6.2	9,930	16,264,729	18.0	207,223,330	3.0		
0000	00,100	0 (	040,000,000			000000000000000000000000000000000000000	9 0	000000000000000000000000000000000000000	2 6		
\$1 under \$30,000 \$1 under \$40,000	78.815.613	58.7 7.85.7	1,403,565,510	4.21	14,175	39.115.712	30 9 43 2	887.609.825	12.9		
\$1 under \$50,000.	89,434,119	9.99	1,879,084,127	25.3	21,011	48,440,922	535	1,305,667,437	19.0		
\$1 under \$75,000	107,785,156	80.2	3,006,750,471	40.5 52.6	27,896	65,932,741	72.8	2,382,844,381	348		
1 under \$ 100,000	1 6,235,145	0 00	3,907,729,067	9.76	33,040	090,292,037	7.40	3,273,134,904	1.14		
\$1 under \$200,000	129,045,512	96.0	5,337,810,263	71.9	41,364	87.029,463	96.1 99.1	4,698,242,893 5,485,511,454	68.5		
\$1 under \$1 000 000	132 307 820	- 500	6 481.913 421	87.3	48 991	90.285.094	1 66	5,839,982,353	85.2		
\$1 under \$1,500,000	132,435,745	986	6,636,712,955	89.4	50,113	90,412,720	8 66	5,994,424,302	87.4		
\$1 under \$2.000,000	132,492,360	986	6,734,225,385	2 06	50,827	90,469,215	6.66	6,091,728,500	88.8		
\$1 under \$5,000,000.	132,576,430	98.7	6,984,837,223	94 1	52,685	90,553,080	100.0	6,341,697,192	92.5		
\$1 under \$10,000,000	132,597.861	98.7	7,131,683,844	96 1	53,784	90,574,458	100.0	6,488,171,917	94.6		
\$1 or more	132,611,637	98.7	7,507,958,686	101.2	56,616	90,588,199	100.0	6,863,403,295	100.1		
All returns	134,372,678	100.0	7,422,495,664	100.0	55,238	90,593,081	100.0	6,856,723,096	100.0	;;	
		:			œl la	Taxable returns—continued	tinued				
		Taxable income		- 1	Income tax after credits	Its			l otal income tax	×	
Size and accumulated size	Number of	Amount	Percentage of	Number of	Amonut	Percentage of	Amount	ļ	Percentage of	7 7 7 7 7 7	Average
or dajusted gross income	returns		total	returns		total		lotal	income	Adjusted gross income less deficit	(dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(34)	(40)
Accumulated from Smallest Size	(25)	(12)		(20)	(10)	(20)			(22)		
of Adjusted Gross Income											
No adjusted gross income	ı	l	Ξ	4,882	133,370	[2]	133,370	[2]	Ξ	Ξ	27,319
\$1 under \$5,000.	812,819	831,614	[2]	813,194	72,795	[2]	72,795	[2]	8.8	3.5	96
\$1 under \$10.000	4.522.097	7,847,192	0.2	4,523,532	746,484	0.1	746,484	0.1	5.5	2.5	165
\$1 under \$15,000	10,274.802	33.160,599	0.7	10,276,272	3,164,998	0.3	3,164.998	0.3	9.5	ري عن	308
\$1 under \$25,000.	22,149,456	148,740,777	3.0	22,151,007	15,795,437	1.7	15,795,437	1.7	10.6	7.4	713
\$1 under \$30,000	28,007,641	242,054,392	4.8	28,009,240	26,502,634	2.8	26,502,634	2.8	10.9	5.3	946
\$1 under \$40,000	39,114,008	479,021,214	9.0	39,115,712	53,787,273	8.6	53,787,273	80,6	11.2	6.1 8.6	1,375
\$1 under \$75,000	48,438,909 65,928,570	1,462,156,613	291	65,932,741	179,488,538	19.2	179,488,538	19.2	12.3	7.5	2,722
\$1 under \$100,000	76,253,797	2,081,542,931	414	76,262,080	265,474,961	28 4	265,475,023	28.4	12.8	8.1	3,481
\$1 under \$200,000.	87,014,536	3,135,147,716	62.4	87,029,463	454,943,319	48.7	454,943,382	48.7	14.5	26	5.227
\$1 under \$500,000	89,744,949	3,791,692,990	75.5	89,761,693	614,338,712	65.7	614.338,774	65.7	16.2	11.2	6,844
\$1 under \$1,000,000	90,267,736	4,104,822,513	81.7	90,285,093	699,038,770	748	699,038,833	7.00	17.0	12.0	0,743
\$1 under \$2,000,000	90,353,274	4,330,748,213	86.2	90,469,214	761,032,970	814	761,033,033	814	17.6	12.5	8,412
\$1 under \$5,000,000	90,535,493	4,556,937,670	206	90,553,079	821,904,369	87.9	821,904,670	87.9	18.0	13.0	9,076
\$1 under \$10,000,000	90,556,845	4,689,682,339	93.3	90,574,456	856,433,318	916	856,433,680	91.6	18.3	13.2	9,456
al of more	90,570,554	5,023,778,024	0.001	90,388,197	934,701,975	0.001	934,702,399	0.00	0	0.52	915,01

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars except as indicated)

			All returns				Tavable	Taxable refurns			
Size and accumulated size				Adjusted gross				Adjusted gross	gross		
of adjusted gross income	Number	Percent	-	ıncome less defici	ı	Number	Percent	income less deficit	ss deficit		
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)		
Accumulated from Largest Size of Adjusted Gross Income											
\$10,000,000 or mare. \$5,000,000 or mare \$2,000,000 or mare	13,776 35,207 119,277	[2] [2] 0 1	376,274,843 523,121,463 773,733,302	5.1 7.0 10.4	27,313,795 14,858,450 6,486,861	13,741 35,119 118,984	[2] [2] 0.1	375,231,378 521,706,103 771,674,795	55 76 113		
\$1,500,000 or more \$1,000,000 or more \$500,000 or more \$200,000 or more	175,892 303,817 828,323 3,566,125	01 02 06 27	871,245,732 1,026,045,265 1,381,266,061 2,170,148,423	11 7 13 8 18 6 29 2	4,953,299 3,377,182 1,667,545 608,545	175,479 303,106 826,507 3,558,736	3 0 0 0	868,978,993 1,023,420,942 1,377,891,841 2,165,160,402	12 7 14 9 20 1 31 6		
\$100,000 or more \$75,000 or more \$50,000 or more \$40,000 or more.	14,376,492 24,826,481 43,177,518 53,796,024	10 7 18 5 32.1 40 0	3,600,728,999 4,501,208,216 5,628,874,559 6,104,393,176	48.5 60 6 75.8 82.2	250,460 181,307 130,366 113,473	14,326,119 24,655,458 42,147,278 51,472,487	15 8 27 2 46 5 56 8	3,590,268,331 4,480,558,914 5,557,735,858 5,975,793,470	52.4 65.3 81.1 87.2		
\$30,000 or more \$25,000 or more \$20,000 or more \$15,000 or more \$10,000 or more	67,736,429 76,474,536 86,258,703 97,385,302 109,020,986	504 569 642 72.5 811	6,588,369,477 6,828,324,209 7,047,671,865 7,241,973,987 7,387,193,749	888 920 950 97.6 99.5	97.265 89.289 81.704 74,364 67.739	62,578,959 68,437,192 74,323,470 80,311,927 86,064,667 89,775,005	691 755 820 88.7 950	6,362,705,790 6,524,081,337 6,656,179,965 6,761,227,302 6,832,955,439 6,861,313,757	92 8 95 1 97 1 98 6 99 7		
\$1 or more	132,611,637	1 86	7,507,958,686	101 2	56,616	90,588,199	100 0	6,863,403,295	1001		
All returns	134,372,678	100.0	7,422,495,664	100.0	55,238	90,593,081	100.0	6,856,723,096	100.0		
		Taxable income		1	Taxat Income tax after credits	Faxable returns-continued redits	tinued		Total income tax		:
Size and accumulated size	Number of	Amount	Percentage of	Number of	Amount	Percentage of	Amount		Percentage of		Average
of adjusted gross income	returns		total	retums		total		Total	Taxable	Adjusted gross income less deficit	income tax (dollars)
	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)	(69)	(09)
Accumulated from Largest Size of Adjusted Gross Income										_	
\$10,000,000 or more \$5,000,000 or more. \$2,000,000 or more.	13,719 35,071 118,841	334,095,685 466,840,355 693,029,812	67 93 13.8	13,741 35,118 118,983	78,268,656 112,797,605 173,669,005	8 4 12 1 18.6	78,268,719 112,797,730 173,669,366	8.4 12.1 18.6	23.4 24.2 25.1	209 216 225	5,695,999 3,211,872 1,459,603
\$1,500,000 or more \$1,000,000 or more \$500,000 or more. \$200,000 or more.	175,290 302,828 825,615 3,556,028	780,758,662 918,955,511 1,232,085,035 1,888,630,309	15.5 18.3 24.5 37.6	175,478 303,105 826,505 3,558,734	197,610,624 235,663,204 320,363,263 479,758,656	211 252 343 51.3	197,610,986 235,663,566 320,363,625 479,759,018	21.1 25.2 34.3 51.3	25.3 25.6 26.0 25.4	22.7 23.0 23.3 22.2	1,126,123 777,496 387.612 134,812
\$100,000 or more \$75,000 or more \$50,000 or more \$40,000 or more	14,316,768 24,641,994 42,131,656 51,456,556	2,942,235,094 3,561,621,411 4,277,014,131 4,544,756,810	58 6 70.9 85.1 90 5	14,326,117 24,655,456 42,147,276 51,472,485	669,227,014 755,213,437 848,037,483 880,914,702	71.6 80 8 90 7 94 2	669,227,376 755,213,862 848,037,908 880,915,127	716 808 907 942	22 7 21 2 19 8 19.4	18 6 16.9 15.3	46.714 30.631 20.121 17,114
\$30.000 or more \$25.000 or more \$20.000 or more \$15.000 or more	62,562,924 68,421,108 74,307,331 80,295,762	4,781,723,632 4,875,037,247 4,943,134,728 4,990,617,426	95.2 97.0 98.4 99.3	62,578,957 68,437,190 74,323,468 80,311,925	908,199,340 918,906,538 926,569,858 931,536,977	97.2 98.3 99.1	908,199,765 918,906,963 926,570,283 931,537,401	97.2 98.3 99.1	19 0 18 8 18.7	143 13.9	14,513 13,427 12,467 11,599
\$10,000 or more \$5,000 or more	86,048,468 89,757,745	5,015,930,832 5,022,946,410	99.8	86,064,665 89,775,003	933,955,490 934,629,179	99.9	933,955,915 934,629,604	9999	18 6 18 6	13.6	10,852
\$1 or more	90,570,564	5,023,778,024	100 0	90,588,197	934,701,975	100 0	934,702,399	100 0	186	13.6	10,318
All returns	90,570,564	5,023,778,024	100.0	90,593,079	934,835,345	100.0	934,835,769	100.0	18.6	13.6	10,319

[1] Percentage not computed [2] Less than 0.05 percent. NOTE Detail may not add to totals because of rounding

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

September of aging													
		Adjusted	Ī	Total itemized deductions	deductions	Standard deduction	eduction	Taxable income	ıncome	Income tax after credits	ifter credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less deficit	amount	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	134,372,678	7,422,495,663	839,904,186	47,755,427	1,121,810,935	84,841,222	580,747,711	104,330,653	5,137,165,874	90,593,079	934,835,345	90,593,081	934,835,769
No adjusted gross income.	1,761,041	-85,463,023	9,179,786		1	1	1		:	4.882	133,370	4,882	133,370
\$1 under \$5.000	11,476,415	30.196,719	29,228,913	339,901	4,770,434	11,134,021	49,529,841	831,655	840,792	813,194	72,795	813,194	72,795
\$5,000 under \$10,000.	12,114,236	90,568.218	49,134,708	611,056	8,753,500	11,502,174	68,927,968	4,306,986	7,514,711	3,710,338	673,689	3,710,338	673,689
\$10,000 under \$15,000	11,635,684	145,219,763	62.213,026	1,049,971	14,217,288	10,585,057	69,200,692	6.716,497	27.841,440	5,752,740	2,418,514	5,752,740	2,418,514
\$15,000 under \$20,000	11.126,599	194,302,121	64,880,926	1,375,084	19,764,976	9,750,522	66,964,484	8,349,482	56,397,904	5,988,457	4,967,119	5.988,457	4,967,119
\$20,000 under \$25,000.	9.784,167	219,347,656	60,157,164	1,635,440	23,093,617	8,147,728	56,604,332	8.783,347	85,498,398	5,886,278	7,663,320	5,886,278	7,663,320
\$25,000 under \$30,000.	8,738,107	239,954,732	54,751,803	1,926,931	27,349,343	6,811,176	48,004,855	8,312,937	113,233,998	5,858,233	10,707,197	5,858,233	10,707,197
\$30,000 under \$40,000	13,940,405	483,976,301	90,311,024	4,363,179	63.750,322	9.574,571	70,365,544	13,558,278	263.351,029	11,106,472	27,284,639	11,106,472	27,284,639
\$40,000 under \$50,000.	10.618,506	475,518,617	73,729,020	4,630,770	71,017,053	5,986,088	47,592,330	10,471,822	285,012,456	9,325,210	32,877,218	9,325,210	32,877,218
\$50,000 under \$75,000.	18.351,037	1,127,666,344	143,101,480	10,824,518	190,828,603	7,526,518	66,487,707	18,237,299	730,304,487	17,491,819	92,824,047	17,491,819	92,824,047
\$75,000 under \$100,000	10,449,989	900,479,216	91,747,257	7,978.361	163,912,142	2,470,617	23,784,568	10,420,626	621,931,963	10,329,339	85,986,423	10,329,339	85,986,486
\$100,000 under \$200,000	10,810,367	1,430,580,576	98,329,559	9,681,401	267,928,010	1,125,928	11,160,320	10,782,157	1,054,728,764	10,767,383	189,468,358	10,767,383	189,468,358
\$200,000 under \$500,000	2,737,802	788,882,363	13,138,692	2,577,872	118,186,053	159,625	1,497,407	2,733,034	657,160,850	2,732,229	159,395,393	2,732,229	159,395,393
\$500,000 under \$1,000,000.	524,506	355,220,796	574	482,243	41,719,994	42,082	388,302	523,352	313,445,881	523,400	84,700,059	523,401	84,700,059
\$1,000,000 under \$1,500,000.	127,925	154,799,533	107	116,261	16,410,416	11,664	111,775	127,680	138,339,811	127,627	38,052,580	127,627	38,052,580
\$1,500,000 under \$2,000,000	56,615	97,512,430	55	50,933	9,712,622	5,681	54,186	56,504	87,812,010	56,495	23,941,620	56,495	23,941,620
\$2,000,000 under \$5,000,000	84,070	250,611,839	62	11,611	24,226,834	6,459	61,377	83,885	226,492,549	83,865	60,871,399	83,865	60,871,637
\$5,000,000 under \$10,000,000	21,431	146,846,621	19	20,453	14,065,260	226	8,997	21,381	132,899,011	21,377	34,528,949	21,378	34,529,011
\$10,000,000 or more	13,776	376,274,843	6	13,443	42,104,467	333	3,026	13,732	334,359,818	13,741	78,268,656	13,741	78,268,719
axable returns, total	90,593,081	6,856,723,096	528,892,944	41,165,626	973,890,948	49,409,433	338,763,913	90,570,564	5,023,778,024	90,593,079	934,835,345	90,593,081	934,835,769
No adjusted gross income.	4,882	-6,680,199	34,226	1	1	1	1	1	1	4,882	133,370	4,882	133,370
\$1 under \$5,000.	813,194	2,089,537	9,700	11,261	25,772	801,279	1,235,514	812,819	831,614	813,194	72,795	813,194	72,795
\$5,000 under \$10,000	3,710,338	28,358,319	3,338,201	26.804	102,773	3,682,529	17,920,881	3,709,277	7.015,578	3,710,338	673,689	3,710,338	673,689
\$10,000 under \$15,000.	5,752,740	71,728,137	15,877,993	277,545	2,051,382	5,474,539	28,486,369	5,752,705	25,313,407	5,752,740	2,418,514	5,752,740	2,418,514
\$15,000 under \$20,000	5,988,457	105,047,337	20,815,988	636,495	5,732,125	5,350,968	31,019,495	5,988,432	47,482,697	5,988,457	4,967,119	5,988,457	4,967,119
\$20,000 under \$25,000	5,886,278	132,098,628	23,303,852	902,049	9,326,824	4,980,230	31,374,336	5,886,222	68,097,481	5,886,278	7,663,320	5,886,278	7,663,320
\$25,000 under \$30,000.	5,858,233	161,375,547	24,636,013	1,228,440	13.822.542	4,629,793	29,605,598	5,858,185	93,313,615	5,858,233	10.707,197	5,858,233	10,707,197
\$30,000 under \$40,000.	11,106,472	386,912,319	55,142,038	3,271,249	40,265,030	7.832,568	54,548,985	11,106,368	236,966,822	11,106,472	27,284,639	11,106,472	27,284,639
\$40,000 under \$50,000	9.325.210	418,057,612	55,213,338	3,863,857	52.628.190	5,459,704	42,495,418	9,324,900	267,742,679	9,325,210	32,877,218	9,325,210	32,877,218
\$50,000 under \$75,000.	17,491,819	1,077,176,944	129,734,349	10,108,338	166,981,696	7,383,482	65,091,907	17,489.662	715,392.720	17,491,819	92.824,047	17,491,819	92,824,047
\$75,000 under \$100,000.	10,329,339	890,290,583	89.781,788	7,860,996	157,498,195	2,467,332	23,751,858	10,325,226	619,386,318	10,329,339	85.986,423	10,329,339	85,986,486
\$100,000 under \$200,000	10,767,383	1,425,107,929	97,887,654	9,642,837	262,858,730	1,121,512	11,119,533	10,760,740	1,053,604,785	10,767,383	189,468,358	10,767,383	189,468,358
\$200,000 under \$500,000	2.732.229	787,268,561	13,116,982	2,573,290	116,859,532	158,636	1,489,087	2,730,413	656,545,274	2,732,229	159,395,393	2,732,229	159,395,393
\$500,000 under \$1,000,000	523,401	354,470,899	122	481,355	41,170,729	41,865	386,560	522,787	313,129,523	523,400	84,700,059	523,401	84,700,059
\$1,000,000 or more	303,106	1,023,420,942	253	278,109	104,567,429	24,996	238,372	302,828	918,955,511	303,105	235,663,204	303,106	235,663,567
Nontaxable returns, total	13 770 607	565 773 568	311 011 242	F 500 004	447 040 000	201 100	241 003 700	49 750 000	070 201				

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

						Returns of n	narried persons f	thnioj gaili			Returns of married persons filing jointly		
Size of adjusted		Adjusted		Total itemized deductions	d deductions	Standard deduction	deduction	Taxable income	псот	income tax after credits	after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	of	Amount	Jo	Amount	ĵo	Amount	ō	Amount	Jo	Amount
		deficit		returns		returns		returns		returns		returns	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(56)
All returns, total	52,505,729	4,948,002,076	496,925,243	28,298,436	782,555,986	23,676,473	246,455,115	44,958,044	3,549,102,642	40,081,458	671,177,225	40,081,459	671,177,610
No adjusted gross income	528,968	-53,663,287	5,044,155	1	ı	1	1	ı	ţ	2.819	906`96	2,819	906`96
\$1 under \$5,000	758.216	1,957,268	6,433,030	90'08	1,864,645	666,940	7,078,080	1	1	* 344	. 6,153	. 344	. 6,153
\$5,000 under \$10,000	1,228,195	9,481,955	10,705,688	143,493	2,749,065	1,084,701	11,477,649	1	ı	1,058	. 2,334	1,058	* 2,334
\$10,000 under \$15,000	1,772,123	22,328,692	16,342,157	214.821	4,034,967	1,556,646	16,579,699	. 656	. 269	. 670	. 277	. 670	. 277
\$15,000 under \$20,000	2,405,649	42,212,582	22,151,100	372,754	6,996,327	2,032,887	21,611,927	630,723	844,418	557,644	72,305	557,644	72,305
\$20,000 under \$25,000	2,325,710	52,183,975	21,843,930	451,424	8,325,828	1,874,287	19,704,501	1,599,814	6,398,690	1,061,950	458,411	1,061,950	458,411
\$25,000 under \$30,000	2,343,131	64,465,825	22,862,124	532,539	9,602,428	1,810,592	18,845,436	2,050,999	15,175,246	1,081,465	903,197	1,081,465	903,197
\$30,000 under \$40,000	4,618,093	161,475,345	45,660,617	1,278,262	23,497,353	3,339,831	34,511,500	4,364,313	59,938,743	2,826,553	4,096,184	2,826,553	4,096,184
\$40,000 under \$50,000	4,635,351	208,582,547	46,451,338	1,695,845	30,801,607	2,939,506	30.142,284	4,551,214	102,328,516	3,587,071	8,315,362	3,587,071	8,315,362
\$50,000 under \$75,000.	11,384,967	709,179,401	112,121,060	6,237,153	117,425,355	5,147,813	52,866,904	11,301,572	429,186,686	10,605,815	44,267,633	10,605,815	44,267,633
\$75,000 under \$100,000	8,295,031	716,603,742	82,584,415	6,215,996	129,689,641	2,079,035	21,546,294	8,275,146	483,449,015	8,185,559	59,890,569	8,185,559	59,890,632
\$100,000 under \$200,000	9,196,606	1,218,869,048	91,924,235	8,224,471	229,006,135	972,133	10,273,530	9,174,366	889,028,298	9.161,709	154,053,096	9,161,709	154,053,096
\$200,000 under \$500,000.	2,321,167	669,094,746	12.800,610	2,200,994	100,548,754	120,173	1,276,318	2,317,948	555,399,124	2,317,452	134,187,048	2,317,452	134,187,048
\$500,000 under \$1,000,000	441,070	298,790,180	554	409,622	34,869,957	31,448	327,605	440,291	263,866,793	440,361	72,161,471	440,361	72,161,471
\$1,000,000 under \$1,500,000.	106,003	128,440,316	66	96,342	13,332,809	9,662	100,727	105.818	115,057,026	105,804	31,934,763	105,804	31,934,763
\$1,500,000 under \$2,000,000	47,384	81,669,946	54	42,790	8,057,767	4,594	47,954	47,308	73,613,031	47,311	20,287,098	47,311	20,287,098
\$2,000,000 under \$5,000,000	69,650	207,389,332	52	64,413	19,602,573	5,237	54,463	69,517	187,854.967	69,515	50,977,694	69,515	50,977,917
\$5,000,000 under \$10,000,000	17,416	119,227,825	19	16,674	11,147,774	742	7,689	17,383	108,134,616	17,375	28,347,173	17,376	28,347,211
\$10,000,000 or more.	11,000	289,712,638	80	10,753	31,003,001	247	2,555	10,977	258,826,903	10,982	61,119,553	10.982	61,119.616
Taxable returns, total	40,081,459	4,697,594,522	353,533,359	24,886,463	696,287,281	15,191,512	158,590,392	40,065,754	3,495,164,904	40,081,458	671,177,225	40,081,459	671,177,610
No adjusted gross income.	2,819	-4,380,532	25,025	1	ı	ı	1	ı	1	2,819	906'96	2.819	906,906
\$1 under \$5,000.	* 344	. 853	* 2,586	. 333	. 9,611	. 12	1118	;	I	. 344	. 6,153	344	* 6,153
\$5,000 under \$10,000.	1,058	. 7,652	. 9,684	. 402	• 10,162	. 655	. 6.226	1	1	1,058	. 2.334	1,058	* 2,334
\$10,000 under \$15,000	0.29	. 9,150	* 8,516		. 510	.3	* 31	. 656	695.	. 670	. 277	0.49	- 277
\$15,000 under \$20,000	557,644	10,364,546	3,573,370	29,405	334,188	528,231	5,695,419	557,619	764,538	557,644	72,305	557,644	72,305
\$20,000 under \$25,000	1,061,950	23,788,504	6,929,169	137,029	1,811,624	924,922	10,160,940	1,061,896	4,890,360	1,061,950	458,411	1,061,950	458,411
\$25,000 under \$30,000	1,081,465	29.794,695	7,190,902	217,228	3,182,160	864,237	9,345,868	1,081,446	10,077,408	1,081,465	903,197	1,081,465	903,197
\$30.000 under \$40,000	2,826,553	99,606,233	20,911,953	656,042	10,431,983	2,170,510	22,811,400	2,826,490	45,452,524	2,826,553	4,096,184	2,826,553	4,096,184
\$40,000 under \$50,000	3,587,071	161,931,570	30,400,842	1,115,505	18,084,782	2,471,566	25,462,392	3,586,912	87,993,865	3,587,071	8.315,362	3,587,071	8,315,362
\$50,000 under \$75,000	10,605,815	663,305,710	99,513,635	5,589,903	96,939,564	5,015,912	51,548,880	10,604,913	415,317,144	10,605,815	44,267,633	10,605,815	44,267,633
\$75,000 under \$100,000	8,185,559	707,387,421	80,674,644	6,109,810	124,384,442	2,075,750	21,513,584	8,182,131	480,927,809	8,185,559	59,890,569	8,185,559	59,890,632
\$100,000 under \$200,000.	9,161,709	1,214,507,677	91,511,920	8,193,276	224,837,545	968,433	10,236,492	9,156,880	888,234,123	9,161,709	154,053,096	9,161,709	154,053,096
\$200,000 under \$500,000	2,317,452	668,020,875	12,780,328	2,197,906	99,670,026	119,547	1,270,003	2,316,116	554,980,733	2,317,452	134,187,048	2,317,452	134,187,048
\$500,000 under \$1,000,000	440,361	298,307,211	554	409,035	34,502,099	31,326	326,378	439,923	263,669,325	440,361	72,161,471	440,361	72,161,471
\$1,000,000 or more	250,987	824,942,958	231	230,578	82,088,584	20,409	212,663	250,773	742,856,505	250,987	192,666,281	250,988	192,666,605
Nontaxable returns, total	12,424,270	250,407,554	143,391,884	3,411,973	86,268,705	8,484,961	87,864,723	4,892,291	53,937,738	1	ı	1	:
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

						I CELUIUS OF III ON	retuins of married persons ming separatery	ly separatery					
Size of adjusted		Adjusted		Total itemized deductions	d deductions	Standard deduction	leduction	Taxable	Taxable income	Income tax after credits	after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	jo	Amount	ĵo	Amount	Jo	Amount	of	Amount	oţ	Amount
		deficit		returns		returns		returns		returns		returns	
	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(38)
All returns, total	2,462,804	134,515,546	10,390,681	1,159,594	22,065,892	1,228,466	6,196,043	2,108,481	102,778,324	2,004,781	20,344,814	2,004,781	20,344,814
No adjusted gross income	63,256	4,813,382	270,204	1	1	1	1	ı	1	395	9,476	395	9,476
S1 under \$5,000.	140,185	352,788	538,813	18,508	100,439	121,018	600,410	. 2,193	. 974	. 2,193	. 100	. 2,193	. 100
\$5,000 under \$10,000.	149,124	1,122,911	544,403	17,643	107,398	130,475	662,655	54,613	60,377	50,625	5,474	50,625	5,474
\$10,000 under \$15,000	158,655	1,995,131	637,029	30,071	262,639	128,584	656,914	133,328	546,645	123,526	51,426	123,526	51,426
\$15,000 under \$20,000.	210,406	3,674,343	841,525	58,781	510,184	150,639	755,642	198,275	1,682,377	168,766	168,988	168,766	168,988
\$20,000 under \$25,000	224,736	5,077,731	977,265	70,342	639,920	153,396	769,936	216,889	2,745,673	198,424	291,030	198,424	291,030
\$25,000 under \$30,000	233,122	6,421,117	995,572	82.789	983,764	150,333	752,854	226,983	3,833,729	214,379	434,251	214,379	434,251
\$30,000 under \$40,000	428,494	14,899,303	1,991,363	213,591	2,233,319	212,248	1,071,043	425,811	9,655,129	401,851	1,162,521	401,851	1,162,521
\$40,000 under \$50,000.	** 727,817	** 42,712,159	1,245,826	** 554,383	** 15,143,165	** 180,778	** 921,314	** 723,998	**30,417,885	267,415	1,148,323	267,415	1,148,323
\$50,000 under \$75,000	:	;	1,559,680	:	:	:	;	:	:	334,073	2,460,711	334,073	2,460,711
\$75,000 under \$100,000	:	:	487,878	:	:	:	:	:	:	116,964	1,486,787	116,964	1,486,787
\$100,000 under \$200,000	89,711	11,524,892	301,121	79,487	2,085,064	:	:	89,321	9,129,254	89,201	2,177,460	89,201	2,177,460
\$200,000 under \$500,000	** 37,299	** 51,548,553	1	•• 33,999	•• 6,962,306	:	:	37,073	** 44,706,280	24,330	1,608,098	24,330	1,608,098
\$500,000 under \$1,000,000	;	:	2	:	:	994	**5,275	:	:	5,908	923,073	5,908	923,073
\$1,000,000 under \$1,500,000	:	:	1	:	:	:	;	:	:	2,088	580,671	2.088	580,671
\$1,500,000 under \$2,000,000	:	:	1	:	:	:	:	:	:	1,248	494,180	1,248	494,180
\$2,000,000 under \$5,000,000.	:	:	1	:	:	:	:	•	:	1,966	1,386,564	1,966	1,386,564
\$5,000,000 under \$10,000,000.	:	:	1	:	:	:	:	:	:	705	1,049,557	705	1,049,557
\$10,000,000 or more	:	:	-	:	:	:	:	:	:	724	4,906,124	724	4,906,124
axable returns, total,	2,004,781	133,658,086	7.961,687	1,053,933	19,855,728	939,624	4,749,662	2,003,933	101,776,595	2,004,781	20,344,814	2,004,781	20,344,814
No adjusted gross income	395	-581,165	1,319	:	1	!	:	:	1	395	9,476	395	9.476
\$1 under \$5,000	. 2,193	. 8,816	7,019	2,190	824	1	;	. 2,193	* 974	. 2,193	• 100	. 2,193	. 100
\$5,000 under \$10,000	50,625	436,105	151,156	5.628	6,951	43,992	221,936	50,625	56,062	50,625	5,474	50,625	5,474
\$10,000 under \$15,000	123,526	1,557,294	405,915	14,553	73,344	108,972	559,753	123,526	518,282	123,526	51,426	123,526	51,426
\$15,000 under \$20,000	168,766	2,961,020	556,435	43,392	236,789	124,388	624,383	168,766	1,543,413	168,766	168,988	168,766	168,988
\$20,000 under \$25,000.	198,424	4,494,636	758,334	59,478	430,393	137,947	692,992	198,423	2,613,192	198,424	291,030	198,424	291,030
\$25,000 under \$30,000	214,379	5,915,390	852,125	73,001	670,664	141,378	708,082	214,379	3,684,519	214,379	434,251	214,379	434,251
\$30,000 under \$40,000	401,851	13,971,409	1,705,026	195,552	1,871,702	203,645	1,028,292	401,851	9,366,389	401,851	1,162,521	401,851	1,162,521
\$40,000 under \$50,000.	**718,452	**42,271,236	1,206,900	•• 548,009	* 7,880,722	** 178,335	060'606	** 718,142	** 30,308,262	267,415	1,148,323	267,415	1,148,323
\$50,000 under \$75,000.	:	:	1,528,851	:	:	;	:	:	:	334,073	2,460,711	334,073	2,460,711
\$75,000 under \$100,000.	:	:	487,829	:	:	:	:	:	:	116,964	1,486,787	116,964	1,486,787
\$100,000 under \$200,000.	89,201	11,434,309	300,778	79,084	1,996,429	:	:	89,144	9,104,288	89,201	2,177,460	89,201	2,177,460
\$200,000 under \$500,000.	** 36,968	**51,189,037	1	** 33,045	6,687,911	:	:	36,885	**44,581,215	24,330	1,608,098	24,330	1,608,098
\$500,000 under \$1,000,000	:	:	t	:	:	996	5,135	:	:	5,908	923.073	5,908	923,073
\$1,000,000 or more	:	:	-	:	:	:	:	:	•	6,731	8,417,096	6,731	8,417,096
Nontaxable returns total	458 024	857.460	2.428.994	105.661	2.210.164	288.842	1.446.381	104.548	1.001.728	1	1	1	1

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

						Returns	Returns of head of households	splode		i			
Size of adjusted		Adjusted		Total itemized deductions	1 deductions	Standard deduction	leduction	Taxable income	псоте	Income tax after credits	ifter credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	of	Amount	of	Amount	jo	Amount	of	Amount	of	Amount
		deficit		returns		returns		returns		returns		returns	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total	19,985,059	587,679,205	162,926,282	4,305,419	76,811,422	15,540,936	113,743,486	13,213,465	280,605,827	6,572,893	34,023,646	6,572,893	34,023,652
No adjusted gross income	138,704	-3,085,678	1,386,640	!	1	1	1	1	ı	205	5,037	205	5.037
\$1 under \$5,000.	934,807	2,780,006	7,322,763	22,491	304,206	912,316	6,666,315	1	1	1	1	1	1
\$5,000 under \$10,000.	2,163,219	16,749,585	17,010,843	56,105	748,259	2,107,114	15,428,324	1	1	€.	. 35	.3	• 35
\$10,000 under \$15,000.	2,868,497	35,838,178	24,086,375	98,014	1,318,428	2,770,483	20,281,877	394,700	333,188	69,658	7,963	859.69	7,963
\$15,000 under \$20,000.	2,753,500	48,182,025	22,886,700	166,454	2,293,318	2,587,045	18,930,556	1,982,846	6,182,554	204,842	77,778	204,842	77,778
\$20,000 under \$25,000.	2,511,099	56,320,111	21,202,363	294,322	3,835,001	2,216,777	16,209,977	2,356,019	15,720,504	255,878	186,683	255,878	186,683
\$25,000 under \$30,000.	2,025,881	55,396,289	17,053,367	362,009	4,733,856	1,663,872	12,170,564	1,971,301	21,721,071	576,268	525,981	576.268	525,981
\$30,000 under \$40,000.	2,630,136	90,679,073	21,638,927	809,800	11,836,045	1,820,337	13,314,853	2,575,667	44,423,047	1,743,555	2,634,677	1,743,555	2,634,677
\$40,000 under \$50,000.	1,522,170	68,031,472	12,061,940	724,988	11,162,631	797,182	5,843,799	1,505,078	39,055,402	1,343,020	3,485,521	1,343,020	3,485,521
\$50,000 under \$75,000	1,647,339	98,525,651	12,722,095	1,084,819	19,571,790	562,520	4,133,956	1,639,440	62,185,898	1,594,169	7,457,259	1,594,169	7,457,259
\$75,000 under \$100,000	427,715	36,394,098	3,239,110	353,058	7,627,093	74,658	552,288	427,199	24,984,814	425,511	4,117,170	425,511	4,117,170
\$100,000 under \$200,000.	285,783	36,586,820	2,172,619	262,051	7,517,002	23,733	174,856	285,132	26,747,006	283,923	5,446,205	283,923	5,446,205
\$200,000 under \$500,000.	58,441	17,039,658	142,541	55,661	2,705,724	2,780	20,486	58,339	14,178,527	58,181	3,686,185	58,181	3,686,185
\$500,000 under \$1,000,000.	11,880	8,041,790	1	10,456	1,025,267	1,424	10,519	11,866	7,008,547	11,830	1,833,842	11,830	1,833,842
\$1,000,000 under \$1,500,000.	2,165	2,624,272	1	1,893	257,932	272	1,983	2,161	2,364,432	2,151	596,794	2,151	596,794
\$1,500,000 under \$2,000,000	1,252	2,122,254	ı	1,043	199,816	209	1,550	1,250	1,920,941	1,241	501,224	1,241	501,224
\$2,000,000 under \$5,000,000	1,785	5,304,485	1	1,603	449,291	182	1,352	1,783	4,854,887	1,774	1,276,303	1,774	1,276,303
\$5,000,000 under \$10,000,000.	437	2,986,558	1	412	252,514	24	184	437	2,733,860	437	698,111	437	698,117
\$10,000,000 or more.	247	7,162,556	1	241	973,250	9	44	246	6,191,148	247	1,486,877	247	1,486,877
Taxable returns, total	6,572,893	360,494,303	46,487,193	2,928,161	54,254,472	3,644,528	26,785,076	6,572,363	233,140,039	6,572,893	34,023,646	6,572,893	34,023,652
No adjusted gross income	205	-148,586	2,503	1	1	!	ı	1	1	205	5,037	205	5,037
\$1 under \$5,000	Ī	1	1	1	1	1	1	1	1	1	!	ı	1
\$5,000 under \$10,000	.3	. 20	19	6	694	:	1	1	:	e.	. 35	.3	. 35
\$10,000 under \$15,000.	69,658	959,530	350,080	2,324	19,120	67,333	507.217	69,641	83,314	69,658	7,963	69,658	7,963
\$15,000 under \$20,000	204,842	3,588,539	1,196,694	14,960	152,484	189,883	1,420,401	204.842	818,959	204,842	77,778	204.842	77,778
\$20,000 under \$25,000.	255,878	5,828,566	1,602,313	34,320	345,091	221,558	1,638,048	255.878	2,243,113	255,878	186,683	255,878	186,683
\$25,000 under \$30,000.	576,268	16,055,312	3,605,668	93,765	1,022,771	482,503	3,545,172	576,268	7,881,699	576.268	525,981	576,268	525,981
\$30,000 under \$40,000.	1,743,555	60,826,509	12,222,398	461,388	5,639,484	1,282,167	9,385,739	1,743,514	33,587,819	1,743,555	2,634,677	1,743,555	2,634,677
\$40,000 under \$50,000	1,343,020	60,194,080	9,921,539	598,446	8,345,732	744,574	5,459,074	1,342,989	36,467,806	1,343,020	3,485,521	1,343,020	3,485,521
\$50,000 under \$75,000.	1,594,169	95,503,947	12,067,523	1,040,774	18,064,002	553,395	4,067,435	1,594,169	61,304,987	1,594,169	7,457,259	1,594,169	7,457,259
\$75,000 under \$100,000	425,511	36,210,151	3,216,499	350,853	7,475,202	74,658	552,288	425,510	24,966,303	425,511	4,117,170	425,511	4,117,170
\$100,000 under \$200,000.	283,923	36,375,869	2,160,079	260,258	7,392,730	23,666	174,367	283,704	26.656,340	283,923	5,446,205	283,923	5,446,205
\$200,000 under \$500,000	58,181	16,962,356	141,878	55,474	2,665,868	2,707	19,951	58,173	14,135,439	58,181	3,686,185	58,181	3,686,185
\$500,000 under \$1,000,000	11,830	8,007,950	1	10,427	1,015,107	1,403	10,366	11,827	6,983,516	11,830	1,833,842	11,830	1,833,842
\$1,000,000 or more .	5,850	20,130,060	1	5,169	2,116,185	681	5,017	5,849	18,010,743	5.850	4,559,309	5,850	4,559,315
Nontaxable returns, total	13,412,166	227,184,902	116,439,089	1,377,258	22,556,950	11,896,408	86,958,410	6,641,102	47,465,788	1	1	1	•
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

						Return	Returns of surviving spouses	ouses					
Size of adjusted		Adjusted		Total itemized deductions	d deductions	Standard deduction	Jeduction	Taxable income	income	Income tax after credits	after credits	Total income tax	me tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	of	Amount	of	Amount	of	Amount	of	Amount	of	Amount
		deficit		returns		returns		returns		returns		returns	
	(53)	(54)	(55)	(99)	(22)	(58)	(69)	(09)	(61)	(62)	(63)	(64)	(65)
All returns, total	71,111	3,881,109	592,891	25,519	689,508	44,586	451,515	45,387	2,603,329	33,793	489,948	33,793	489,948
No adjusted gross income	1,006	-188,479	7,521	1	!	ı	1	!	1	:	1	;	ı
\$1 under \$5,000.	* 3,312	. 8,261	29,671	t	1	3,312	33,125	ı	1	I	1	!	1
\$5,000 under \$10,000.	* 6.536	. 52,067	60,791	1,656	22,203	4,880	48,802	I	I	1	1	1	ſ
\$10,000 under \$15,000.	10,955	139.061	99,872	1,301	45,056	9,654	98,551	1	1	1	1	1	I
\$15,000 under \$20,000.	* 4,934	*81,996	47,509	1	1	4,934	52,277	. 1,649	1,984	ı	1	1	1
\$20,000 under \$25,000.	. 3,326	• 76,219	23,283	1,629	20,394	1,697	17,974	. 2,702	15,601	1,656	• 783	1,656	. 783
\$25,000 under \$30,000.	. 4,000	* 112,049	28,795	1,005	21,672	2,995	29,949	. 4,000	* 31,633	. 1,997	1,084	1,997	1,084
\$30,000 under \$40,000.	9,667	352,469	77,582	2,010	30,444	7,657	76,270	6,667	168,173	. 4,648	990'2.	. 4,648	990'.
\$40,000 under \$50,000.	** 21,690	** 1,284,341	75,787	** 12,811	** 232,364	9,364	** 93,645	** 24,846	1,069,426	. 6,603	. 14,821	. 6,603	. 14,821
\$50,000 under \$75,000.	:	*	77,559	:	:	:	:	:	:	9.776	39,565	9,776	39,565
\$75,000 under \$100,000	:	:	29,343	:	:	1	1	:	:	* 3,438	. 25,691	. 3,438	. 25,691
\$100,000 under \$200,000	3,159	437,178	26,222	2,855	119,119	:	:	:	:	* 3,155	. 53,733	. 3,155	. 53,733
\$200,000 under \$500,000	** 2,524	** 1,525,947	** 8,957	** 2,251	** 198,257	**92	** 925	** 2,521	** 1,316,510	** 2,519	347,202	** 2,519	347,202
\$500,000 under \$1,000,000.	:	:	1	:	:	92	925	:	:	:	:	:	:
\$1,000,000 under \$1,500,000.	:	:	;	:	:	1	1	:	:	:	:	:	:
\$1,500,000 under \$2,000,000.	:	:	1	;	:	I	!	:	:	:	:	:	:
\$2,000,000 under \$5,000,000.	•	:	1	:	:	;	1	:	:	:	:	:	:
\$5,000,000 under \$10,000,000	;	:	;	:	:	:	:	:	:	:	:	:	:
\$10,000,000 or more	:	:	1	:	:	1	1	:	:	:	:	:	:
Taxable returns, total	33,793	3,428,997	253,061	16,662	520,947	17,131	172,021	33,792	2,482,984	33,793	489,948	33,793	489,948
No adjusted gross income.	t	1	1	ı	ı	1	1	1	1	1	1	1	1
\$1 under \$5,000.	ı	1	1	t	1	ı	1	1	1	1	1	I	1
\$5,000 under \$10,000	1	ł	ı	ı	1	1	ı	1	1	ı	1	1	I
\$10,000 under \$15,000.	ı	1	1	1	1	1	1	1	1	1	1	1	1
\$15,000 under \$20,000.	1	ı	1	1	1	1	;	1	1	I	1	Ī	1
\$20,000 under \$25,000.	1,656	* 36,132	10,597	í	1	1,656	17,563	1,656	. 7,972	1,656	. 783	1,656	. 783
\$25,000 under \$30,000.	. 1.997	. 57,138	12,778	1	1	1,997	19,966	1,997	. 24,394	1,997	1,084	1,997	1,084
\$30,000 under \$40,000.	. 4,648	. 178,437	35,833	1	4	4,648	46,184	. 4,648	. 96,421	. 4,648	. 7,066	. 4,648	. 7,066
\$40,000 under \$50,000.	** 19,817	** 1,198,818	51,829	** 11,563	** 206,116	** 8.738	** 87,386	22,972	1,040,122	. 6,603	. 14,821	. 6,603	. 14,821
\$50,000 under \$75,000.	:	:	77,559	:	:	:	:	:	:	9,776	39,565	9,776	39,565
\$75,000 under \$100,000.	:	:	29,333	:	:	ı	1	:	:	. 3,438	. 25,691	. 3,438	. 25,691
\$100,000 under \$200,000	* 3,155	* 436,557	26,187	2,852	118,643	:	:	:	:	* 3,155	. 53,733	3,155	* 53,733
\$200,000 under \$500,000	• 2,519	** 1,521,914	8,944	** 2,247	** 196,187	:	:	** 2,518	** 1,314,074	2,028	102,914	2,028	102,914
\$500,000 under \$1,000.000	*	:	í	:	:	** 92	925	:	;	. 268	. 51,957	. 268	* 51,957
\$1,000,000 or more	:	*	ı	:	:	:	:	:	:	223	192,331	223	192,331
Nontaxable returns, total	37,318	452,113	339,830	8,857	168,562	27,455	279,494	11,594	120,345	'	i	•	1

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income											-		
gross income		Adjusted		Total Itemize	Total itemized deductions	Standard deduction	deduction	Taxable income	income	Income tax	Income tax after credits	Total income tax	ome tax
	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	of	Amount	Jo	Amount	Jo	Amount	of	Amount	of	Amount
		deficit		returns		returns		returns		returns		returns	
	(99)	(67)	(68)	(69)	(02)	(71)	(72)	(23)	(74)	(75)	(92)	(77)	(78)
All returns, total	59,347,974	1,748,417,727	169,069,088	13,966,458	239,688,127	44,350,762	213,901,552	44,005,276	1,202,075,752	41,900,154	208,799,712	41,900,155	208,799,745
No adjusted gross income	1,029,106	-23,712,197	2,471,267	1	1	:	1	1	1	1,463	21,951	1,463	21,951
\$1 under \$5,000	9,639,895	25,098,397	14,904,637	208,810	2,501,143	9,430,434	35,151,912	829,462	839,818	810,657	66,543	810,657	66,543
\$5,000 under \$10,000	8,567,162	63,161,700	20,812,984	392,159	5,126,576	8,175,004	41,310,538	4,252,373	7,454,334	3,658,652	665,846	3,658,652	665,846
\$10,000 under \$15,000	6,825,453	84,918,701	21,047,593	705,763	8,556,199	6,119,689	31,583,650	6,187,812	26,961,037	5,558,886	2,358,848	5,558,886	2,358,848
\$15,000 under \$20,000.	5,752,111	100,151,176	18,954,093	777,095	9,965,147	4,975,017	25,614,082	5,535,990	47,686,571	5,057,205	4,648,048	5,057,205	4,648,048
\$20,000 under \$25,000.	4,719,296	105,689,620	16,110,323	817,724	10,272,474	3,901,572	19,901,944	4,607,924	60,617,930	4,368,370	6,726,414	4,368,370	6,726,414
\$25,000 under \$30,000.	4,131,973	113,559,451	13,811,945	948,589	12,007,624	3,183,384	16,206,051	4,059,655	72,472,319	3,984,125	8,842,684	3,984,125	8,842,684
\$30,000 under \$40,000	6,254,015	216,570,111	20,942,534	2,059,516	26,153,161	4,194,499	21,391,878	6,182,820	149,165,937	6,129,864	19,384,190	6,129,864	19,384,190
\$40,000 under \$50,000	4,178,964	186,301,648	13,894,129	2,021,896	26,796,895	2,156,071	11,103,328	4,135,388	135,090,217	4,121,100	19,913,192	4,121,100	19,913,192
\$50,000 under \$75,000	4,971,661	298,815,180	16,621,086	3,228,075	49,632,561	1,743,586	9,100,868	4,951,150	223,972,654	4,947,986	38,598,878	4,947,986	38,598,878
\$75,000 under \$100,000.	1,606,826	137,233,938	5,406,512	1,303,903	24,637,002	302,923	1,614,041	1,597.873	105,797,308	1,597,867	20,466,205	1,597,867	20,466,205
\$100,000 under \$200,000	1,235,107	163,162,636	3,905,361	1,112,537	29,200,690	122,570	672,701	1,230,181	129,535,289	1,229,395	27,737,864	1,229,395	27,737,864
\$200,000 under \$500,000	331,609	95.017,485	186,585	297,658	13,820,874	33,950	185,719	330,270	80,976,549	330,237	19,811,147	330,237	19,811,147
\$500,000 under \$1,000,000.	65,318	44,020,748	19	56,811	5,309,573	8.507	45,980	65,042	38,704,213	65,033	9,729,716	65,034	9,729,716
\$1,000,000 under \$1,500,000	17,552	21.056,491	60	15,944	2,496,928	1,606	8,447	17,500	18,563,084	17,478	4,905,151	17,478	4,905,151
\$1,500,000 under \$2,000,000.	6,711	11,547,846	2	5,930	1,197,108	782	4,172	6,683	10,352,003	6,683	2,653,379	6,683	2,653,379
\$2,000,000 under \$5,000,000	10,567	31,559,165	10	9,632	3,411,835	934	4,991	10,530	28,154,253	10,527	7,176,897	10,527	7,176,912
\$5,000,000 under \$10,000,000.	2,855	19,619,795	2	2,687	2,063,673	169	899	2,843	17,603,747	2,846	4,410,589	2,846	4,410,606
\$10,000,000 or more	1,794	54,645,836	:	1,729	6,538,666	65	351	1,782	48,128,488	1,782	10,682,170	1,782	10,682,170
Taxable returns, total	41,900,155	1,661,547,189	120,657,644	12,280,407	202,972,520	29,616,638	148,466,761	41,894,722	1,191,213,502	41,900,154	208,799,712	41,900,155	208,799,745
No adjusted gross income	1,463	-1,569,916	5,379	ı	•	1	1	1	1	1,463	21,951	1,463	21,951
\$1 under \$5,000	810,657	2,079,868	96	8,738	15,337	801.268	1,235,396	810,626	830,640	810,657	66,543	810,657	66,543
\$5,000 under \$10,000	3,658,652	27,914,542	3,177,342	20,771	84,966	3,637,881	17,692,719	3,658,652	6,959,516	3,658,652	665,846	3,658,652	665,846
\$10,000 under \$15,000.	5,558,886	69,202,163	15,113,481	260,656	1,958,408	5,298,230	27,419,367	5,558,883	24,711,242	5,558,886	2,358,848	5,558,886	2,358,848
\$15,000 under \$20,000.	5,057,205	88,133,232	15,489,489	548,738	5,008,664	4,508,467	23,279,292	5,057,205	44,355,787	5,057,205	4,648,048	5,057,205	4,648,048
\$20,000 under \$25,000.	4,368,370	97,950,792	14,003,439	674,222	6,739,716	3,694,148	18,864,794	4,368,370	58,342,844	4,368,370	6,726,414	4,368,370	6,726,414
\$25,000 under \$30,000	3,984,125	109,553,013	12,974,539	844,447	8,946,947	3,139,678	15,986,510	3,984,095	71,645,595	3,984,125	8,842,684	3,984,125	8,842,684
\$30,000 under \$40,000.	6,129,864	212,329,731	20,266,829	1,958,266	22,321,861	4,171,598	21,277,371	6,129,864	148,463,670	6,129,864	19.384,190	6,129,864	19,384,190
\$40,000 under \$50,000.	4,121,100	183,680,787	13,632,228	1,967,627	24,129,067	2,152,476	11,085,350	4,120,990	134,845,602	4,121,100	19,913,192	4,121,100	19,913,192
\$50,000 under \$75,000.	4,947,986	297,394,594	16,546,781	3,205,757	47,916,606	1,742,228	9,092,878	4,947,031	223,846,680	4,947,986	38,598,878	4.947,986	38,598,878
\$75,000 under \$100,000	1,597,867	136,446,827	5,373,484	1,294,944	23,681,844	302,923	1,614,041	1,597,185	105,791,832	1,597,867	20,466,205	1,597,867	20,466,205
\$100,000 under \$200,000.	1,229,395	162,353,517	3,888,689	1,107,366	28,513,383	122,028	669,985	1,227,857	129,321,338	1,229,395	27,737,864	1,229,395	27,737,864
\$200,000 under \$500,000.	330,237	94,621,422	185,832	296,507	13,455,433	33,730	184,609	329,780	80,856,136	330,237	19,811,147	330,237	19,811,147
\$500,000 under \$1,000,000	65,034	43,831,621	17	985'99	5,170,223	8,448	45,693	64,913	38,630,612	65,033	9,729,716	65,034	9,729,716
\$1,000,000 or more	39,315	137,624,997	21	35,780	15,030,066	3,535	18,757	39,271	122.612,008	39,316	29,828,186	39,316	29,828,218
Nontaxable returns, total	17,447,819	86,870,538	48,411,445	1,686,051	36,715,608	14,734,124	65,434,790	2,110,555	10,862,250	1	1	1	1
Estimate should be used with caution due to the small number of sample returns on which it is based	due to the small	number of sampl	e returns on wh	ich it is based.									

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Statu (All figures are estimates based on samples—money amounts are in thousands of dollars)

Item		All tums		etums of persons		returns of persons
100111	Number of	Amount	Number of	Amount	Number of	Amount
	returns		retums	40	retums	(0)
A.M. A.A.A	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.	134,372,678	7,422,495,663	52,505,729	4,948,002,076	2,462,804	134,515,546
Salanes and wages	114,070,880	5,155,407,373	44,852,685	3,315,897,279	2,063,233	82,262,823
Taxable interest	59,249,357 4,497,973	162,432,720 57,693,924	33,412,686 2,654,309	105,924,436 36,741,974	861,101 75,209	4,464,417 1,731,190
	31,175,376	166,482,004	18,192,894	108,780,268	417,761	4,503,967
Ordinary dividends	25,853,686	118,980,474	15,174,338	79,133,422	325,743	3,266,491
State income tax refunds	22,110,769	22.204.760	13,912,129	15.880.618	469.202	408,711
Alimony received	457,488	7,979,270	19,968	209,841	8,331	122,745
Business or profession:	,	1,0.0,2.0	,		-,	,
Net income	15,748,896	314,717,429	9,044,654	223,352,182	267,811	6,117,655
Net loss	5,308,433	45,016,373	3,353,525	29,179,717	94,736	1,323,088
Sales of capital assets:						
Net gain in AGI	16,173,145	690,152,119	9,449,718	510,578,843	222,048	22,881,857
Net loss in AGI	10,022,532	22,136,901	5,869,296	13,283,082	136,325	173,801
Sales of property other than capital assets.	1,777,203	3,662,932	1,292,706	3,214,401	26,031	89,392
Taxable IRA distributions	9,387,189	112,277,199	5,668,633	76,997,331	95,818	1,358,527
Taxable pensions and annuities	23,247,374	420,144,855	13,155,940	277,296,982	323,347	5,588,659
Rent and royalty						
Net income	5,849,700	77,876,673	3,989,658	56,018,326	88,229	1,605,010
Net loss	5,275,197	52,674,061	3,486,565	35,569,125	59,486	814,529
Farm rental net income less loss	592,529	3,021,596	376,588	1,941,848	3,505	36,369
Partnership and S Corporation net income less loss	7,531,493	402,326,718	5,432,013	331,970,909	126,946	10,745,349
Estate and trust net income less loss.	529,217	16,484,059	263,201	8,266,558	8,478	1,054,059
Farm net income less loss	1,981,249	-12,168,786	1,549,951	-9,720,897	18,579	-267,306
Unemployment compensation	7,887,700	27,857,367	3,664,922	13,991,213	113,543	460,439
Taxable social security benefits	12,660,754	124,829,069	8,182,355	91,274,502	191,985	1,897,748
Other income less loss	6,811,025	26,863,382	3,967,458	18,034,407	110,531	633,455
Total statutory adjustments	33,591,124	109,396,547	18,874,370	76,613,763	422,684	1,625,073
Educator expenses deduction.	3,503,719	877,796	2,303,038	596,238	58,452	13,895
Certain business expenses of reservist, performing artists, etc	100,111	285,073	49,878	133,954	4,650	11,707
Health savings account deduction	215,781	510,690	156,144	429,606	1,744	4,267
Moving expenses adjustment	1,134,137	3,076,563	564,139	1,875,898	26,442	59,661
IRA payments	3,256,066	12,003,037	2,074,818	8,876,412	28,749	94,545
Student loan interest deduction	8,072,896	5,052,720	4,224,196	2,863,728	_	_
Tuition and fees deduction.	4,696,013	10,846,990	2,661,306	6,279,958		
Domestic production activities deduction	336,959	2,360,983	266,986	1,955,113	5,673	73,662
Payments to a Keogh plan	1,256,900	21,268,404	972,188	16,995,601	14,443	213,459
Deduction for self-employment tax	16,694,655	22,733,881	9,939,882	16,405,980	277,483	413,704
Self-employed health insurance deduction	3,901,082	19,645,889	2,599,308	15,501,352	54,976	244,063
Penalty on early withdrawal of savings	805,625	265,870	444,830	120,051	14,350	2,495
Alimony paid	588,463	8,954,038	225,445	3,538,934	28,912	447,504
Medical savings account deduction	18,808	41,341	14,701	36,234		
Total itemized deductions	47,755,427	1,121,810,935	28,298,436	782,555,986	1,159,594	22,065,892
Medical and dental expenses deduction	9,917,189	67,353,932	5,340,388	35,128,767	195,277	905,778
Taxes paid deduction	47,353,480	400,390,045	28,216,489	295,630,627	1,139,452	7,750,425
Interest paid deduction	39,015,536	405,718,259	25,370,079	292,470,562	820,095	7,597,210
Contributions deduction	41,381,465	183,390,686	25,824,830	134,519,587	888,087	4,917,333
Casualty or theft loss deduction	813,976	14,984,169	494,666	9,797,939	15,045	206,782
Total miscellaneous deductions	13,506,352	95,297,457	7,036,094	52,629,383	310,279	2,021,891
Basic standard deduction	84,841,222	564,186,053	23,676,473	236,501,237	1,228,466	6,111,008
Additional standard deduction.	10,996,440	16,561,658	5,775,358	9,953,879	84,934	85,035
Taxable income	104,330,653	5,137,165,874	44,958,044 3,082,794	3,549,102,642	2,108,481	102,778,324
Alternative minimum tax.	4,004,756	17,421,071		13,702,893	165,945	556,776
Total tax credits	42,246,181	55,316,421	23,664,244	38,875,612	514,055	1,176,084
Child care credit	6,500,596	3,462,104	4,029,716	2,074,511	31,830	18,249
Credit for the elderly or disabled	101,627	14,127	23,063	2,271	1,005	185
Child tax credit	25,950,568	32,047,620	16,509,472	23,906,417	362,028	397,832
Retirement savings contribution credit.	7,057,251	6,119,631	3,697,529	3,674,953	71 104	7,450
Foreign tax credit	5,293,605	944,531	2,531,177	547,129 6 520 069	71,104 88,271	692,224
Earned income credit used to offset income	5,398,046	9,361,989	3,403,782	6,520,068	00,211	692,224
	2 900 247	745 222	265,486	66 106		1
tax before credits	2,896,347 290,376	745,322 1,081,252	265,486	66,126 870,382	4,608	30,208
General business credit	290,376	1,081,252 877,850	179,616	699,057	1,405	21,401
Empowerment zone and renewal community employment credit	30,487	127,790	23,930	96,443	1,405 565	6,607
	*4,712	*35,610	*1,506	*18,319	*23	*417
lease to alter and to						20,344,814
Total conservation	90,593,079	934,835,345	40,081,458	671,177,225	2,004,781	
Total income tax  Total tax liability	90,593,081	934,835,769	40,081,459	671,177,610	2,004,781	20,344,814
	94,408,548	980,259,132	41,737,154	704,392,666	2,079,838	21,269,642
Total tax payments.	122,684,049	1,083,700,046	49,239,738	751,740,983	2,164,726	21,880,354
Income tax withheld .	118,161,380	782,659,594	47,231,405	521,965,794	2,064,271	12,187,220
Estimated tax payments	11,053,213	221,001,524	6,783,138	168,778,398	161,119	6,170,434
Overpayment refunded	101.870,385	232,975,616	36,897,404	117,032,623	1,436,836	2,547,835
Tax due at time of filing	25,659,937	118,232,296	12,729,282	84,169,608	856,495	3,325,678

Footnotes at end of table

Basic Tables 2005

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marit Status--Continuec

item	Returns of hous		Retur surviving			urns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
· ·	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	19,985,059	587,679,205	71,111	3,881,109	59,347,974	1,748,417,727
Salanes and wages	18,556,466	512,915,733	56,156	2,218,950	48,542,339	1,242,112,588
Taxable interest.	3,521,584	3,775,447	42,984	112,209	21,411,001	48,156,212
Tax-exempt interest	102,953	940,442	4,895	109,274	1,660,608	18,171,045
Ordinary dividends	1,182,602	3,882,488	24,061	215,937	11,358,059	49,099,344
Oualified dividends	893,082	2,732,511	18,754	133,831	9,441,768	33,714,220
State income tax refunds	2,036,776	1,667,072	13,540	13,647	5,679,122	4,234,713
Alimony received .	188,191	3,094,418	-		240,998	4,552,266
Business or profession.						
Net income	2,028,221	24,777,278	5,336	129,374	4,402,874	60,340,940
Net loss	448,581	3,621,402	1,147	8,067	1,410,445	10,884,100
Sales of capital assets	507.000	45 770 070	40.000	202.000	5 000 004	140 005 704
Net gain in AGI	567,086	15,772,876	13,668	282,809	5,920,624	140,635,734
Net loss in AGI	402,410	825,058	8,643	15,641	3,605,857	7,839,319
Sales of property other than capital assets	64,256	65,632	1,303	-14,551	392,907	308,058
Taxable IRA distributions	360,107	3,520,760	6,879	36,101	3,255,752	30,364,480
Taxable pensions and annuities	1,383,339	15,107,637	18,987	369,604	8,365,761	121,781,974
Rent and royalty	219,904	1,966,878	2,535	52,117	1,549,374	18,234,342
Net income Net loss	374,401	3,810,380	2,535 2,80 <b>1</b>	52,117 56,960	1,351,943	12,423,067
Net loss	374,401 10,777	3,810,380 36,125	∠,001	30,960	1,351,943	1,007,254
	268,252	9,941,041	2,461	433,470	1,701,821	49,235,949
Partnership and S Corporation net income less loss	14,266	524,363	995	86,416	242,277	6,552,662
Estate and trust net income less loss	44,912	-224,011	1,387	-4,523	366,421	-1,952,049
Farm net income less loss . Unemployment compensation	1,466,238	4,745,862	624	-4,523 595	2,642,373	8,659,257
	293,594	1,965,898	8,364	66,514	3,984,456	29,624,408
Taxable social security benefits  Other income loss loss	· ·			75,182	)	7,224,767
Other income less loss	589,866 3,873,760	895,571 7,315,765	4,474 14,475	35,696	2,138,696 10,405,834	23,806,249
Total statutory adjustments  Educator expenses deduction.	**341,250	**90,359	**998	**246	810,678	189,215
Certain business expenses of reservist, performing artists, etc	10,610	40,751	330	240	34,973	98,661
	10,010	40,731	-		47,194	64,661
Health savings account deduction	95,830	229,550			447,727	911,454
	216,910	451,411	1,452	2,193	934,137	2,578,477
IRA payments Student loan interest deduction	755,824	433,715	1,301	885	3,091,575	1,754,392
Tuition and fees deduction.	726,300	1,639,927	7,192	10,648	1,301,215	2,916,455
Domestic production activities deduction	6,489	49,757	147	696	57,663	281,755
Payments to a Keogh plan	39,404	551,676	60	1,590	230,804	3,506,077
Deduction for self-employment tax	2,012,807	1,694,326	6,152	6,919	4,458,331	4,212,951
Self-employed health insurance deduction	202,059	755,277	1,477	6,986	1,043,261	3,138,210
Penalty on early withdrawal of savings	**	**	**	••	285,626	132,551
Alimony paid	**152,326	**1,261,567	**78	**5,532	242,521	3,711,273
Medical savings account deduction	*536	*905		_	*3,571	*4,202
Total itemized deductions	4,305,419	76,811,422	25,519	689,508	13,966,458	239,688,127
Medical and dental expenses deduction	857,392	3,145,937	6,925	49,897	3,517,207	28,123,553
Taxes paid deduction	4,249,932	21,206,872	25,518	229,195	13,722,090	75,572,926
Interest paid deduction	3,544,158	32,204,552	21,718	249,983	9,259,487	73,195,952
Contributions deduction	3,550,794	9,311,698	22,702	135,455	11,095,052	34,506,614
Casualty or theft loss deduction.	100,430	1,535,325	*3	•970	203,831	3,443,152
Total miscellaneous deductions	1,701,151	10,309,455	5,089	54,167	4,453,740	30,282,560
Basic standard deduction	15,540,936	113,335,292	44,586	445,560	44,350,762	207,792,957
Additional standard deduction.	321,814	408,194	5,955	5,955	4,808,379	6,108,595
Taxable income	13,213,465	280,605,827	45,387	2,603,329	44,005,276	1,202,075,752
Alternative minimum tax	287,867	749,840	1,026	6,253	467,124	2,405,308
Total tax credits	10,576,906	10,241,962	31,031	41,205	7,459,946	4,981,559
Child care credit	2,313,086	1,301,656	5,598	3,036	120,366	64,653
Credit for the elderly or disabled	*5,026	*521		-	*72,533	*11,150
Child tax credit	8,199,685	7,014,975	21,859	24,558	857,525	703,838
Education credit .	813,104	688,927	4,246	4,350	2,542,372	1,751,401
Retirement savings contribution credit .	1,457,101	217,536	998	66	1,233,225	172,350
Foreign tax credit	145,387	396,037	4,328	7,668	1,756,278	1,745,991
Earned income credit used to offset income						
tax before credits	1,468,702	533,759	3,652	656	1,158,508	144,781
Minimum tax credit	11,644	24,302	174	22	58,389	156,337
General business credit	5,414	14,096	⁺5	*76	64,945	143,221
Empowerment zone and renewal community employment credit	373	489	*8	*591	5,611	23,660
Nonconventional source fuel credit	*10	•6	~	-	*3,173	*16,868
Income tax after credits	6,572,893	34,023,646	33,793	489.948	41,900,154	208,799,712
Total income tax	6,572,893	34,023,652	33,793	489,948	41,900,155	208,799,745
Total tax liability	6,837,741	35,998,624	33,801	501,816	43,720,014	218,096,384
Total tax payments	18,088,544	63,237,763	58,321	573,616	53,132,720	246,267,329
Income tax withheld	17,909,419	56,476,115	57,595	355,072	50,898,690	191,675,393
Estimated tax payments	307,497	4,856,018	3,020	185,141	3,798,438	41,011,533
Overpayment refunded	18,764,814	61,670,000	55,209	188,956	44,716,123	51,536,202
	998,289	3,695,752	8,043	102,423	11,067,829	26,938,835

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based

<sup>\*\*</sup> Data combined to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars.)

	Nimber	batsubA	Salaries	Salaries and wages	Taxable interest	interest	Tax-exempt interest	pt interest	Ordinary dividends	dividends	Qualified dividends	lividends
		posterior.							7			
Size of adjusted gross incorre	retums	less deficit	Number of returns	Amount	Number of returns	Amount	number of returns	Amount	returns	Amount	returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
	424 222 678	7 400 405 660	444 070 000	c 156 407 372	50 040 257	162 432 720	4 407 073	67 603 034	31 175 376	166 482 004	25 853 686	118 080 474
All returns, total	134,372,676	7,422,495,663	14.070.000	3,133,407,373	766,842,86	102,432,120	2 16' 16' 1	**************************************		100,101,001	200,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
No adjusted gross income	1,761,041	-85,463,023	673,530	15.647.933	836,983	5,022,922	72,427	1.276,524	615,681	2,421,990	525,124	1,449,350
\$1 under \$5.000	11,476,415	30.196,719	8,890,412	28,194,881	2,747,945	1,380,985	79,178	258,461	1,496,921	1,071,865	1,230,662	561,386
\$5,000 under \$10,000	12,114,236	90,568,218	9,586,556	69.551,085	2,768,190	2,703,104	115,724	374,280	1,294,936	1,672,773	1,039,044	812,292
\$10,000 under \$15,000	11,635,684	145.219,763	9,063,402	105,183,319	2.944,467	4,006,173	129,157	584,816	1,419,585	2,413,279	1,123,812	1.240,221
\$15,000 under \$20,000	11,126,599	194,302,121	9,142,320	151,122,895	3.060,297	4,453,444	133.612	883.006	1,414,038	2,692,282	1,124,653	1,483,963
\$20,000 under \$25,000	9,784,167	219,347,656	8,416,101	179,640,911	2,742,789	3,827,250	107.356	436,750	1,240,335	2,143,820	952,524	1,064,139
\$25,000 under \$30,000	8,738,107	239,954,732	7.622,202	197,862,474	2,710,769	3,728,049	129,240	794,053	1,152.429	2,464,550	923,523	1,400,281
\$30,000 under \$40,000	13,940,405	483,976,301	12,422,256	401,927,323	5.226,276	6,668,689	253,340	1,668,779	2,288,816	4,498,471	1,863,804	2.670,488
\$40,000 under \$50,000	10,618,506	475,518,617	9,502,570	390,238,701	5,050,162	6.637.420	258,676	1,715,100	2,251,291	4.821.807	1,818,052	2,917,004
\$50,000 under \$75,000.	18,351,037	1,127,666,344	16,455,548	902,475,615	10,967,243	16,838,479	666,334	3,812,512	5,264,913	13,309,392	4.261,784	8,460,118
\$75,000 under \$100,000.	10,449,989	900.479,216	9,500,111	717,139,080	7,674,040	12,301,309	539,259	4,080,148	4.077,359	11,493,902	3,345,164	7,516,184
\$100,000 under \$200,000.	10.810,367	1,430,580,576	9,758,268	1,078,668,679	9,120,618	23,562,438	1,034,688	9,119,032	5,866,548	26,462,659	5.070,584	18,505,109
\$200,000 under \$500,000.	2,737,802	788,882,363	2,359,167	473,174,178	2,584,762	18,059,543	601,863	9,525,169	2,060,530	24,410,634	1,884,857	18,418,857
\$500,000 under \$1,000,000	524,506	355,220,796	433,368	168,639,597	513,857	10,088,540	207,441	5,660,213	453,354	13,450,019	425,481	10,453,992
\$1,000,000 under \$1,500,000.	127,925	154,799,533	102,343	59,394,929	126,296	5,170,614	61,986	2,947,895	115,057	6,761,311	108,846	5,206.856
\$1,500,000 under \$2,000,000	56,615	97,512,430	45,841	34,690,675	56,026	3.321,849	30,632	1,760,464	51.706	4,432,412	49,031	3,487,827
\$2 000 000 upder \$5 000 000	84 070	250 611 839	67 929	76 935 056	83.565	9.646.791	51.104	4.714.703	78.147	12.205.275	74,468	9,607,933
\$5,000,000 under \$10,000,000.	21,431	146,846,621	17,580	39,015,819	21,337	5,885,389	14.999	2,863,637	20,386	7,436,785	19,454	5,865,923
\$10,000.000 or more	13,776	376,274,843	11,375	65,904,223	13,736	19,129,732	10,954	5.218,381	13,345	22,318,777	12,819	17,858,552
Taxable returns, total	90,593,081	6,856,723,096	78,838,655	4,602,143,683	48,423,537	146,823,896	4,033,538	52,873,239	26,287,466	156,018,216	21,969,024	113,002,208
No adjusted gross income	4,882	-6,680,199	3.280	421,983	4,093	1,175,208	1,069	134,966	3,498	368,335	3,297	200,740
\$1 under \$5,000	813,194	2,089,537	394,445	825,136	497,908	290,957	17,082	20,090	530,764	402,240	479,320	236,296
\$5,000 under \$10,000.	3.710,338	28,358,319	3,405,819	24,876,328	864,216	525,375	37,919	76.793	473,248	490.699	393,552	269,979
\$10,000 under \$15,000.	5,752,740	71,728,137	4,558,631	53,475,347	1,563,855	2,148,320	70,366	180,294	742,030	1,203,965	595,394	609,703
\$15,000 under \$20,000.	5,988,457	105,047,337	4,833,588	79,227,223	1,837,216	2,763,080	82,737	380,127	866,932	1,630,237	688,018	936,374
\$20,000 under \$25,000.	5,886,278	132,098,628	4,819,647	101,305,646	2,027,096	3,093,372	84,150	281,694	963,870	1,676,419	747,086	848,800
\$25,000 under \$30,000.	5,858,233	161,375,547	4,938,226	127,170,732	2,110,256	3,175,598	108,508	625,610	937,198	2.004.976	744,475	1,141,595
\$30,000 under \$40,000.	11,106,472	386,912,319	9,776,897	315,571,343	4,409,646	5,939,540	211,478	1,327,642	1,972,782	3,781,216	1,611,757	2,231,707
\$40,000 under \$50,000	9,325,210	418,057,612	8.287,137	338,490,253	4,539,120	6,011,144	242,744	1,493,094	2,062,956	4,384,328	1,668,233	2,633,808
\$50,000 under \$75,000	17,491,819	1,077,176,944	15,661,895	859,589,579	10,514,885	16,132,856	644,321	3,518,239	5,063,625	12,531,904	4,105,729	8,007,377
	10,329,339	890.290.583	9.394.607	709,059,458	7,578,766	12,022.271	529.578	3,803,020	4,043,689	11,221,628	3,314,692	7,341,924
\$100,000 under \$200,000	10,767,383	1,425,107,929	9,731,474	1.075,827,251	9,083,407	23,227,366	1,026,753	8,797,824	5,839,748	26,073,661	5,047,214	18,233,783
\$200,000 under \$500,000	2,732,229	787,268,561	2,355,688	472,382,934	2,579,930	17,878,991	690'369	9,415,427	2,056,575	24,215,413	1,881,414	18,283.649
\$500,000 under \$1,000,000	523,401	354,470,899	432,700	168,367,326	512.853	9,992,046	207,101	5,615,430	452,509	13,349,066	424,756	10.385,694
\$1,000,000 or more	303,106	1,023,420,942	244,622	275,553,143	300,292	42,447,771	169,362	17,202,989	278,043	52.684,127	264,087	41,640,780
Nontaxable returns, total	43,779,597	565,772,568	35,232,225	553,263,689	10,825,820	15,608,824	464,435	4,820,686	4,887,911	10,463,787	3,884,662	5,978,267

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

	State	State income	Alim	Alimony		Business or	Business or profession		Capita	Capital pain	Sales of ca	Sales of capital assets
Size of adjusted	tax re	tax refunds	rece	received	Net income	come	Net loss	loss	distrib	distributions	Taxable	Taxable net gain
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.	22,110,769	22,204,760	457,488	7,979,270	15,748,896	314,717,429	5,308,433	45,016,373	4,155,219	4,958,078	12,017,926	685,194,041
No adjusted gross income	81,436	235,464	5,358	55,884	199,797	2,453,589	424,632	9,724,442	25,540	20,976	142,269	10,088,676
\$1 under \$5,000.	100,590	52,836	6,559	17,427	1,289,432	3,474,505	146,100	883,180	332,004	226,617	432,443	798,258
\$5,000 under \$10,000	147,222	70.100	24,869	143,138	1,768,776	11.602,668	204,035	1,505,044	204,827	215,810	440,533	1,253,320
\$10,000 under \$15,000.	246,868	112,690	47,442	371,324	1,573,725	14,889,850	213,933	1,659,992	205,851	247,384	439 669	1,704,552
\$15,000 under \$20,000.	372,145	185,014	44,477	381,056	1,088,195	12,415,908	314,450	2,311,997	172,555	202,302	461,284	1,709.086
\$20,000 under \$25,000.	490,938	254,830	34,251	277,733	859,409	11,003,943	294,668	1,934,404	183,320	150,961	404,882	1,671,994
\$25,000 under \$30,000.	655,449	309,436	39,813	312,007	767,941	9,985,330	278,522	1.664,670	161,535	160,983	399,268	2,003,332
\$30,000 under \$40,000	1,767,957	918,183	77,990	902.688	1,259,909	17,584,745	493,240	2,808,765	333,151	325,924	769,415	4,297,955
\$40,000 under \$50,000	2,150,307	1,252,132	52,714	742,666	1,073,702	15,450,791	461,049	2,846,958	339,837	358,601	815,450	5,662,903
\$50,000 under \$75,000.	5,559,983	3,830,653	70,245	1,540,197	2,090,514	35,444,595	1,016,509	5,685,166	774.618	816,048	1,893,941	15,829,544
\$75,000 under \$100,000	4,300,639	3,443,629	23,532	595,796	1,360,988	30,374,200	578,888	3,416,310	551,104	572,088	1,549,562	19,068,525
\$100,000 under \$200,000	4,991,006	5,338,048	23,060	1,384,900	1,704,752	65,861,008	657,397	4,660,928	710,092	1,257,775	2,594,991	63,676,570
\$200,000 under \$500,000	928.875	1,941,946	** 6,682	** 1,124,986	552,697	49,318,424	167,700	2,381,778	140,878	286,665	1,160,062	96,844,776
\$500,000 under \$1,000,000	183,711	930,606	:	:	103,916	16,369,711	34,119	924,558	15,565	69,625	302,249	69,210,282
\$1,000,000 under \$1,500,000.	52,372	569,876	217	21,101	23,962	5,296,927	9,240	428,155	2,782	11.234	82,643	36,288,041
\$1,500,000 under \$2,000,000.	24,625	304,734	101	6,753	10,055	2,563,064	3,999	272,067	753	11,695	38,930	26,709,280
\$2,000,000 under \$5,000,000	38,419	862,917	132	52,551	15,071	5,292,632	959'9	725,209	700	18,912	61,290	79,858,932
\$5,000.000 under \$10.000.000	10,778	501,418	32	12,231	3,737	2,103,756	1,924	388,965	8	912	17,167	57,228,798
\$10,000,000 or more.	7,449	1,090,247	14	36,832	2,318	3,231,782	1,372	793,783	22	3,566	11,877	191,289,216
Taxable returns, total	19,943,489	20,367,149	331,122	6,953,999	9,193,089	252,656,819	3,671,362	26,167,212	3,601,101	4,576,317	10,501,138	667,794,149
No adjusted gross income	929	10,669	ţ	ı	1,516	153,636	828	285,683	4	. 18	2.254	3,040,262
\$1 under \$5,000.	. 5,208	. 3,878	;	ı	14,633	21,482	* 4.146	3,808	198,479	179,575	207,035	293,565
\$5,000 under \$10,000.	15,681	3,142	* 3,253	. 27,889	160,655	810,482	30,299	147,384	109,643	141,410	186,077	536,059
\$10,000 under \$15,000	72.784	23,720	23,096	188,551	378,004	3,067,789	73,047	444.081	122,842	176,129	230,551	807,702
\$15,000 under \$20,000	189,384	65.026	24,130	228.296	437,099	4,475,902	114,941	611,389	109,590	132,486	280,124	919.996
\$20,000 under \$25,000	296,292	110,571	17,694	131,972	430,334	5,113,835	160,133	890,735	144,325	131,418	309,944	1,249.014
\$25,000 under \$30,000	438.607	178.924	25,016	216.577	402,776	4,675,451	166,775	871,532	137,932	141,835	321,857	1,536,675
\$30,000 under \$40,000.	1,398,093	671,991	64,174	724,423	845,491	11,364,394	353,930	1,850,700	291,760	302,639	651,128	3,218,254
\$40,000 under \$50,000	1,855,713	994,984	50,438	695,037	851,089	11,872,484	381,943	2,254,761	316,143	342,181	732,147	4,793,630
\$50,000 under \$75,000	5,212,319	3,475,189	70,238	1,539,679	1,925,017	31,890,701	939,458	5,155,251	753,944	800,359	1,797,680	14,194,985
\$75,000 under \$100,000.	4,236,228	3,341,495	22,856	563,293	1,338,995	29,754,472	567,616	3,256,597	547,335	570,190	1.527.419	18,421,693
\$100,000 under \$200,000	4,977,470	5,310,984	23,057	1,384,499	1,696,908	65,424,911	653,934	4,571,161	708,471	1,256,322	2,583,744	62,989,859
\$200,000 under \$500,000.	927,829	1,932,284	•• 6.674	** 1,124,318	551,809	49,231,518	167,214	2,351,551	140,743	285,956	1,157,913	96,488.445
\$500,000 under \$1,000,000	183,480	925,716	:	:	103.728	16,340,740	34,005	913,280	15,554	69,588	301,776	69,044,650
\$1,000,000 or more	133,473	3,318,574	496	129,468	55,036	18,459,022	23,094	2,559,299	4,333	46,211	211,491	390,259,359
Nontaxable returns, total	2,167,280	1,837,612	126,366	1,025,271	6,555,807	62.060,610	1,637,071	18,849,162	554,118	381,760	1.516,787	17,399,893
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Speciment State of the state of th						Sales of ca	Sales of capital assets reported on Form 1040, Schedule D	3d on Form 1040,	Schedule D				
CODE         CODE         CATALON         CATA	Size of adjusted	Ta	xable Floss	Shor	1-term 3l gain	Shor	t-term al loss	Shor loss ca	t-term arryover	Net short-ter sales of cal	rm gain from pital assets	Net short-te sales of ca	m loss from ortal assets
(2.9.1)         (2.9.1) <t< th=""><th>gross income</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th></t<>	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
41.00.2.5.35         61.00.2.3.5.3.5.3         61.00.2.3.5         61.00.2.3.5.3         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5         61.00.2.3.5		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
65.5.45         156.0384         156.0384         156.0384         156.0384         110.4270         110.270         117.7270         <	All returns, total	10.022,532	22,136,901	4,559,258	47,218,259	5,377,233	137,525,525	2,265,261	117,469,604	4,619,690	32,147,283	3,557,206	24,158,554
4401007         990 7341         110 465         120 469         110 465         110 469         110 469         110 469         110 400         <	No adjusted gross income	625,455	1,550,394	85.772	1,142,778	308,276	14,473,097	231,673	13,165,317	112,200	1,074,740	117,267	1,510,940
4.45.57.3         90.00.544         14.95.66.9         2.50.93.99         94.270         2.48.69.0         140.50.0         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70         1.69.70         3.69.70 <td>\$1 under \$5,000.</td> <td>499,097</td> <td>991,986</td> <td>150,485</td> <td>148,769</td> <td>223.668</td> <td>2,789,753</td> <td>121,301</td> <td>2,438,658</td> <td>163,380</td> <td>178,475</td> <td>119,390</td> <td>398,873</td>	\$1 under \$5,000.	499,097	991,986	150,485	148,769	223.668	2,789,753	121,301	2,438,658	163,380	178,475	119,390	398,873
416.3556         606.9644         119.8665         206.533         17.48.00         7.55.24         2.42.76         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.71.341         119.966         14.24.70         21.24.96         119.966         14.24.70         21.24.96         14.24.70         21.24.96         14.24.70         22.24.27         21.24.96         21.24.96         22.24.27 <th< td=""><td>\$5,000 under \$10,000</td><td>443,723</td><td>957,741</td><td>147,627</td><td>226,189</td><td>181,640</td><td>2,939,398</td><td>94,220</td><td>2,684,204</td><td>149,500</td><td>305,975</td><td>107.203</td><td>356,596</td></th<>	\$5,000 under \$10,000	443,723	957,741	147,627	226,189	181,640	2,939,398	94,220	2,684,204	149,500	305,975	107.203	356,596
416.309         693.807         145.70         200.003         160.398         2.02.0445         7.1987         2.34.10         112.41         115.44         115.47         115.70         2.02.0445         115.70         2.02.0445         110.00	\$10,000 under \$15,000	425,536	904,944	139,665	285,833	174,810	2,764,283	75,524	2,347,649	145,407	297,238	114,995	405,727
344.116         773.229         149.987         342.331         157.269         55.876.987         144.145         382.704         140.207         382.331         157.269         22.380.947         144.145         382.704         140.207         382.00         140.207         382.388         158.208         158.207	\$15,000 under \$20,000.	416,399	893,807	145,170	230,603	180,398	2,820,415	71,987	2,342,160	142.470	211,341	119,467	506,561
338 966         1,429,124	\$20,000 under \$25,000	344,118	723,529	140,957	302,331	157,306	2,850,558	55,933	2,338,047	144,145	362,704	110,210	581,514
7.09.5.3         1.55.4.172         30.026.3         96.93.31         2.22.8.03         1.56.00         1.56.4.4.2         56.4.4.2         56.03.7         2.13.06         9           1.56.2.6.2         1.55.4.172         30.026.3         96.93.31         2.22.8.03         1.55.6.7         30.06.95         96.93.32         2.03.05         30.06.95         2.00.05         30.06.25         30.0	\$25,000 under \$30,000	338,865	723,124	134,773	385,388	146,735	2,327,458	50.322	1,976,367	132,810	424,996	103,763	395,882
4-5-6.22         1.54-6.23         1.52-6.23         1.52-6.23         2.00-0.23         9.99-73         2.91-26         4.54-6.06         1.03-8.94         9.415-72         3.04-00         9.70-92         2.00-0.23         9.99-73         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-00         9.70-92         2.00-92         2.00-00         9.70-92         2.00-92	\$30,000 under \$40,000.	708,543	1,499,003	261,206	629,310	322,803	4,836,003	126,070	3,889,584	254,442	640,347	213,016	964,388
1,55,556         3,264,301         67,548         7,841,002         7,861,201         7,861,204         7,864,204         7,878,604         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,878,704         7,	\$40,000 under \$50,000.	642,632	1,354,172	300,263	893,973	297,215	4,649,056	120,888	4,153,722	304,059	970,952	200,557	671,663
1,202,729         2,647,051         5,662,224         2,342,294         633,632         2,051,913         9,361,667         9,401,098         2,406,890         4,418,687         7,638,134         7,638,134         7,638,134         7,638,134         7,638,134         7,638,144	\$50,000 under \$75,000.	1,545,356	3,264,301	675,348	2,148,032	758,121	12,185,411	266,293	10.378.963	683,725	2,301,149	527,090	2,180,044
105.707         4 165 617         1028 173         5 96.22 99         119 907         2 6.55 859 55         4 43.582         2 2.8.83.736         10.44456         7 16.36 66         7 16.376         4 0.9.376         2 16.35 76         4 0.9.376         7 15.303         8 1 15.257         1 1	\$75,000 under \$100,000	1,202,729	2,647,051	586,222	2,342,794	633,632	10,866,948	237,913	9,361,667	594,039	2,408,590	441,802	1,697,260
746,536         1822,557         51,5871         6656,883         593,886         271,73,499         751,957         19,487,200         66,536         3,480,073         16,473         3,486         113,503         202,226         6,508,376         13,481,893         13,537         3,480,073         1,483,403         1,443,403         1,483,403         1,483,403         1,483,403         1,483,403         1,483,403         1,483,403         1,483,403         1,443,403	\$100,000 under \$200,000	1,867,207	4,165,617	1,028,173	5.962.097	1,119,902	26,355,925	433,582	22,833,736	1,034,485	6,143,646	776.387	4,383,069
146,774   399,425   198,379   389,1073   166,675   9894633   74,652   7948,26   198,181   2.746,787   115,000   2.745,146   3997,486   3,401,817   39,469   1,453,140   3,1693   7,171   1,048,370   1,12,8855   1,144,33   3,655,97   1,453,140   3,655,97   1,453,140   1,	\$200.000 under \$500.000	746,350	1,872,557	515,871	6,651,883	593,885	21,473,499	251,950	19,487,230	522,426	6,308,376	409,376	3,283,899
33.338         91.807         40.601         2.137.216         45.404         3.997.856         21.612         3.401.817         38.469         1.453.40         31.629         1.524.6         3.401.817         3.401.817         3.8469         1.453.40         3.1628         1.528.7         3.401.817         3.468.828         1.528.7         3.401.817         3.548.99         1.84.33         8.85.289         1.528.7         3.418.2         3.86.288         1.500.499         1.823.7         7.751         1.000.561         6.93.7         3.418.3         3.86.288         1.528.7         3.413         1.528.7         3.433         1.528.2         3.433         1.528.3         2.4331         1.5           7.655.367         4.690         7.101         1.043.708         5.773         3.63.596         2.000.096         9.737         7.751         1.000.561         6.933         7.751         1.000.561         6.933         7.751         1.000.561         6.933         7.751         1.000.561         6.933         7.722         3.6399         8.823,1218         3.937,469         8.823,749         9.744         4.937,455         4.283,766         4.283,766         4.283,766         4.283,766         4.283,766         4.283,766         4.283,766         4.283,766         4.433,769	\$500,000 under \$1,000,000.	146,174	392,425	138,379	3,891,073	166,675	9,834,633	74,632	7,948,426	138,181	2,746,787	113,503	2.082.728
1,3548   37,699   19,721   1,518,855   21,096   2,000,066   9,737   1,607,499   18,433   896,286   1,5281   1,5281   1,5281   1,538,691   1,538,691   1,538,691   1,532,593   1,538,691	\$1,000,000 under \$1,500,000.	33,138	91,807	40.601	2,137,218	45,404	3,987,856	21,812	3,401,817	38,469	1,453,140	31,693	794,256
1,627   1,628   1,0287   22,490   4,619,307   32,146   4,72,146   15,403   3,653,697   2,63,86   2,136,225   2,4431   1,1,54	\$1,500,000 under \$2,000,000.	13,548	37,699	19,721	1,518,855	21,095	2,000,086	9,737	1,607,499	18,433	836,288	15,281	437,509
3.689         10.287         9.432         3.238119         8.350         1.880,573         3.811         1,348,537         7,751         1,090,961         6,943         1.5           1.651         4.690         7,101         10.483,708         5,173         3,728,406         1,123         2,209         2,112,227         5,883         2,255,333         4,833         1,114           1.705         4.690         7,101         10.483,708         4,2876         1,123         4,43,576         913         88,542         1,114         190           4,513         6.632         153,070         1,687         4,33,745         6,243         2,265,333         4,833         1,114         1,114           4,513         6.632         153,070         1,687         4,937         1,129         4,43,576         913         88,542         1,114         1,114           4,513         6.632         153,070         1,687         1,687         1,673         1,128         65,170         3,977,450         2,235,94         60,248         88,542         1,114         1,144           4,513         6,643         6,632         1,043         1,028         1,144         1,144         1,144         1,144         1,144 </td <td>\$2,000,000 under \$5,000,000</td> <td>18,423</td> <td>51,767</td> <td>32,490</td> <td>4,619,307</td> <td>32,146</td> <td>4,762,166</td> <td>15,403</td> <td>3,653,697</td> <td>28,386</td> <td>2,136,225</td> <td>24,431</td> <td>1,243,082</td>	\$2,000,000 under \$5,000,000	18,423	51,767	32,490	4,619,307	32,146	4,762,166	15,403	3,653,697	28,386	2,136,225	24,431	1,243,082
1651         4.690         7,101         10.463708         5,173         3,728,406         2.203         2.112,327         5,383         2.255,353         4,833         1,114           7.653,387         16,701,471         3,970,008         44,374,553         4,228,766         1,657         490,077         1,123         443,376         3,977,450         2.2920,816         2,967,175         19,114           4,513         60,415         66,425         63,272         1,657         490,077         1,123         443,376         65,170         34,349         2,5319         86,432         1,114           46,113         60,415         65,220         32,272         1,657         490,077         1,123         443,376         65,170         34,349         2,232         9,114         1,114         34,349         2,232         1,114         34,349         2,232         1,114         34,349         34,349         2,4335         1,114         34,349         34	\$5,000,000 under \$10.000,000.	3,589	10,287	9,432	3,238,119	8,350	1,880,573	3,811	1,348,537	7,751	1,090,961	6.943	556,600
7.655.387         16,701.471         3,970.008         4,374.553         4,269.766         164.33.964         1633.994         88,291.218         3,977.450         29.202.816         2,967.175         193           1,705         4,228         66,328         1,637         490,077         1,123         443,576         913         88,542         1,114           45,113         60,415         65,920         32,572         33,096         82,888         11,300         65,170         34,349         25,348           99,116         156,462         63,274         16,262         79,212         860,981         26,630         114,997         66,170         34,349         25,348           194,477         365,138         66,322         106,362         79,212         860,981         26,630         714,492         65,170         34,349         56,170         34,349         56,170         34,349         56,170         34,349         56,170         34,349         56,170         56,170         34,349         56,170         56,170         34,349         56,170         34,349         56,170         34,349         56,170         34,349         56,170         34,349         56,170         34,349         56,170         34,349         56,170	\$10,000.000 or more	1,651	4.690	7,101	10.463,708	5,173	3,728,406	2,209	2,112,327	5,383	2,255,353	4,833	1,707,963
4,513         6,62         15,3070         1,857         490,077         1,125         57,479         65,170         34,349         24,335         1,114           45,113         60,415         66,920         32,572         33,096         82,886         11,350         57,479         65,170         34,349         24,335           99,116         156,462         63,274         51,193         40,454         162,695         14,073         111,907         60,248         55,219         25,348           184,477         365,138         66,327         106,362         79,212         860,981         26,530         718,424         67,157         114,895         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,896         56,970         14,460         16,111         14,073         11,11,907         60,248         14,460         14,460         14,460         14,460         14,460         14,460         14,460	Taxable returns, total	7,655,387	16,701,471	3,970,008	44,374,553	4,269,766	104.283,276	1,633.994	88,291,218	3,977,450	29.202.816	2,967,175	19,532,093
45,113         60,415         65,920         32,572         33,096         82,886         11,350         65,170         34,349         25,348         24,335           99,116         156,482         63,274         51,193         40,454         162,695         14,073         111,907         60,246         55,219         25,348           99,116         156,482         63,274         51,193         40,454         162,695         14,073         111,907         60,246         55,219         25,348           184,477         365,138         66,322         106,362         79,121         860,981         26,630         718,424         67,157         114,985         56,398           231,604         468,422         85,609         124,657         1,025,32         10,043         30,373         62,398         56,398           237,409         568,556         101,974         100,952         1,191,161         32,974         1,025,37         101,043         30,3625         75,055           256,4435         521,066         260,981         1,026,384         1,191,161         32,944         1,025,37         101,043         30,3625         75,055           260,306         1,24,551         440,299         247,794	No adjusted gross income	1,705	4 228	269	153,070	1,857	490.077	1,123	443,576	913	88,542	1,114	41,585
99,116         156,462         63,274         51,193         40,454         162,695         14,073         111,907         60,246         55,219         25,348           184,477         365,138         66,322         106,362         79,212         860,981         26,630         718,424         67,157         114,985         58,970           231,604         468,422         85,609         124,657         97,084         1,195,143         36,254         1,025,922         82,639         90,373         62,396         1           237,409         508,555         101,974         196,011         100,952         1,181,611         32,974         1,056,737         101,043         30,355         75,055           257,727         1,191,574         215,551         440,299         247,794         3,151,081         32,974         1,056,737         101,043         30,3625         75,055           580,530         1,213,538         223,719         758,552         260,197         3,894,821         104,894         3,248,877         278,980         847,848         118,334         118,334         118,334         118,334         118,334         118,334         118,334         118,334         118,334         118,334         118,334         118,334	\$1 under \$5,000	45,113	60,415	65,920	32,572	33,096	82,858	11.350	57,479	65,170	34,349	24,335	27,990
194,477         365,138         66,322         106,362         79,212         860,981         26,630         718,424         67,157         114,985         58,970           231,604         468,422         85,609         124,657         97,084         1,195,143         36,254         1,02,575         82,639         90,373         62,398           231,409         508,555         101,974         196,011         100,952         1,285,890         30,575         1,140,840         102,575         223,614         74,460           254,435         521,016         104,288         28,534         102,863         1,191,161         32,974         1,056,737         101,043         303,625         75,055           56,527         1,191,544         215,551         440,299         247,794         3,151,081         93,815         2,535,689         210,462         445,978         165,124           580,530         1,213,538         273,19         758,552         260,197         3,694,821         104,894         3,248,877         278,989         170,448         178,334           1,450,586         3,040,926         636,008         1,905,684         702,592         10,119,080         243,463         8,561,387         278,989         8,57,39	\$5,000 under \$10,000.	99,116	156,462	63,274	51,193	40,454	162,695	14,073	111,907	60,248	55.219	25,348	59,070
237,604         468,422         85,609         124,657         97,084         1,195,143         36,254         1,025,922         82,639         90,373         62,398           237,409         508,555         101,974         196,011         100,952         1,285,890         30,575         1,140,840         102,575         223,614         74,460           254,435         521,016         104,288         285,354         102,863         1,191,161         32,974         1,056,737         101,043         303,625         75,055           560,530         1,213,536         273,719         758,552         260,197         3,694,821         104,894         3,248,877         278,960         847,848         178,334           1,450,586         3,040,926         635,008         1,905,684         702,592         10,119,080         243,463         8,561,835         643,147         2,082,666         490,818         11,178,334           1,179,183         2,587,010         572,510         2,164,328         623,295         10,119,080         243,463         8,561,835         643,147         2,082,666         490,818         11,119,334           1,179,183         2,587,010         572,510         2,164,325         10,021,462         2,203,493         2,203,49	\$10,000 under \$15,000	184,477	365,138	66,322	106,362	79,212	860,981	26,630	718,424	67,157	114,985	58,970	127,937
237,409         508,555         101,974         196,011         100,952         1,285,890         30,575         1,140,840         102,575         223,614         74,460           254,435         521,016         104,288         285,354         102,863         1,191,161         32,974         1,106,737         101,043         303,625         75,055           576,727         1,191,574         215,551         440,299         247,794         3,151,081         93,815         2,535,869         210,462         445,978         165,124           580,530         1,213,538         273,719         758,552         260,197         3,694,821         104,894         3,248,877         278,960         847,848         178,334           1,450,586         3,040,926         636,008         1,905,684         702,592         10,119,080         243,463         8,561,835         643,147         2,082,666         490,818         1,178,334           1,179,183         2,587,010         572,510         2,164,328         10,021,196         231,463         579,308         2,217,204         436,714         1,179,408           1,863,953         4,129,322         1,024,402         2,424,412         2,536,839         2,034,467         2,082,644         4,120,402	\$15,000 under \$20,000	231,604	468,422	85.609	124,657	97,084	1,195,143	36,254	1,025,922	82,639	90,373	62,398	177,894
254.435         521.016         104.288         285.344         102.863         1.191.161         32.974         1.056,737         101.043         303.625         75.055           576.727         1,191.574         215.551         440.299         247.794         3,151.081         93.815         2,535.869         210.462         445.978         165.124           580.530         1,213.538         273.719         758.552         260.197         3,694.821         104.894         3,248.877         278.980         847.848         178.334           1,450.586         3,040.926         636.008         1,905.684         702.592         10,119.080         243.463         8,561.835         643,147         2,082.666         490.818         1,179.18           1,179.183         2,587.010         572,510         2,164.328         623,295         10,021.196         231,955         8,591.830         5,217.204         436,714         1,179.44           1,179.183         4,129.322         1,022.086         5,831.930         1,109.814         25,404,102         248,662         22,034.937         1,028.406         6,004.405         769,714         1,113.04           1,45.792         391.373         1,881,22         1,881,408         2,832,304         1,881,408	\$20,000 under \$25,000.	237,409	508,555	101,974	196,011	100,952	1,285,890	30,575	1,140,840	102,575	223,614	74,460	185,271
576.727         1,191,574         215,551         440,299         247,794         3,151,081         93.815         2,535.869         210,462         445,978         165,124           580,530         1,213,538         273,719         758,552         260,197         3,694,821         104,894         3,246,877         278,960         847,848         178,334           1,450,586         3,040,926         636,008         1,905,684         702,592         10,119,080         243,463         8,561,835         643,147         2,082,666         490,818           1,179,183         2,587,010         572,510         2,164,328         623,295         10,021,196         231,955         8,597,830         579,308         2,217,204         436,714           1,653,953         4,129,322         1,022,086         5,831,930         1,109,814         2,5404,102         220,34,937         1,028,406         6,004,405         769,727           1,45,792         391,373         138,122         16,314         2,698,820         22,034,937         1,1028,406         6,004,405         7702,404         40,674           1,45,792         391,373         138,122         1,107,488         33,222,249         1,106,1179         2,1186,408         6,012,417         2,184,467         5	\$25,000 under \$30,000	254,435	521,016	104,288	285,354	102,863	1,191,161	32,974	1,056,737	101,043	303,625	75,055	160,126
580,530         1,213,538         273,719         758,552         260,197         3,694,821         104,894         3,248,877         278,980         847,848         178,334           1,450,586         3,040,926         636,008         1,905,684         702,592         10,119,080         243,463         8,561,835         643,147         2,082,666         490,818           1,179,183         2,587,010         572,510         2,164,328         623,295         10,021,196         231,955         8,597,830         579,308         2,217,204         436,714           1,853,953         4,129,322         1,022,086         5,831,930         1,109,814         2,5404,102         428,662         22,034,937         1,028,406         6,004,405         769,727           744,611         1,867,813         6,607,440         592,340         20,988,220         250,994         19,611,179         51,287,20         113,297           70,144         196,608         1,100,814         16,013,123         52,832         11,861,408         6,004,405         7,702,649         83,015           70,144         195,609         1,107,488         33,242,249         631,287         29,178,386         642,241         2,944,467         590,031	\$30,000 under \$40,000	576.727	1,191,574	215,551	440,299	247,794	3,151,081	93,815	2,535,869	210,462	445,978	165,124	638,917
1,450,586         3,040,926         636,008         1,905,884         702,592         10,119,080         243,463         8,561,835         643,147         2,082,666         490,818           1,179,183         2,587,010         572,510         2,164,328         623,295         10,021,196         231,955         8,597,830         579,308         2,217,204         436,714           1,863,953         4,129,322         1,022,086         5,831,330         1,109,814         2,5404,102         428,662         22,034,937         1,028,406         6,004,405         769,727           744,611         1,867,813         514,817         6,607,440         592,340         20,988,220         250,994         19,051,179         521,298         6,282,641         408,466           145,792         337,373         16,314         9,622,848         74,402         7,844,397         137,907         2,728,720         113,297           70,144         195,680         4,190,61,179         2,1845,851         111,902         16,013,123         52,832         11,861,408         98,199         7,702,649         83,015           2,367,145         5,435,430         589,249         1,107,488         33,222,249         631,287         29,178,386         642,241         2,944,467	\$40,000 under \$50,000	580,530	1,213,538	273,719	758,552	260,197	3,694,821	104.894	3,248,877	278.980	847.848	178,334	585,291
1.179.183         2.587.010         572.510         2.164.328         623.295         10,021.196         231.955         8,597.830         579.308         2.217.204         436.714           1.853.953         4,129,322         1,022.086         5,831,930         1,109.814         25,404,102         428,662         22,034,937         1,028.406         6,004,405         769,727           744,611         1,867,813         514,817         6,607,440         592,340         20,986,220         250,994         19,051,179         521,298         6,262,641         408,466           145,792         391,373         138,122         3,871,251         166,314         9,622,848         74,402         7,844,397         137,907         2,728,720         113,297           70,144         195,680         109,117         21,845,851         111,902         16,013,123         52,832         11,861,408         98,199         7,702,649         83,015           2,367,145         5,435,430         589,249         2,943,706         631,287         29,178,386         642,241         2,944,467         590,031	\$50,000 under \$75,000	1,450,586	3,040,926	636,008	1.905,684	702,592	10,119.080	243,463	8,561,835	643,147	2,082.666	490.818	1.862.731
1,853,953         4,129,322         1,022,086         5,831,930         1,109,814         25,404,102         428,662         22,034,937         1,028,406         6,004,405         769,727           744,611         1,867,813         514,817         6,607,440         592,340         20,988,220         250,994         19,051,179         521,298         6,262,641         408,466           145,792         391,373         138,122         3,871,251         166,314         9,622,848         74,402         7,844,397         137,907         2,728,720         113,297           70,144         195,680         109,117         21,845,651         111,902         16,013,123         52,832         11,861,408         98,199         7,702,649         83,015           2,367,145         5,435,430         5,893,249         2,843,706         1,107,468         33,242,249         631,287         29,178,386         642,241         2,944,467         590,031	\$75,000 under \$100,000	1,179,183	2,587,010	572,510	2,164,328	623,295	10,021.196	231,955	8,597,830	579,308	2,217,204	436,714	1,583,830
744,611         1,867,813         514,817         6,607,440         592,340         20,988,220         250,994         19,051,179         521,298         6,282,641         408,466           145,792         391,373         138,122         3,871,251         166,314         9,622,848         74,402         7,844,397         137,907         2,728,720         113,297           70,144         195,680         109,117         21,845,851         111,902         16,013,123         52,832         11,861,408         98,199         7,702,649         83,015           2,387,145         5,435,430         5,893,249         2,843,706         1,107,468         33,242,249         631,267         29,178,386         642,241         2,944,467         590,031	\$100,000 under \$200,000.	1,853,953	4,129,322	1.022,086	5,831,930	1,109,814	25,404,102	428,662	22,034,937	1,028,406	6,004,405	769.727	4,209,908
145,792         391,373         138,122         3,871,251         166,314         9,622,848         74,402         7,844,397         137,907         2,728,720         113,297           70,144         195,680         109,117         21,845,851         111,902         16,013,123         52,832         11,861,408         98,199         7,702,649         83,015           2,367,145         5,435,430         5,89,249         2,843,706         1,107,468         33,242,249         631,267         29,178,386         642,241         2,944,467         590,031	\$200,000 under \$500,000	744,611	1,867,813	514,817	6,607,440	592,340	20.988,220	250,994	19,051,179	521,298	6,262,641	408,466	3,226,235
70,144         195,680         109,117         21,845,851         111,902         16,013,123         52,832         11,861,408         98,199         7,702,649         83,015           2,367,145         5,435,430         569,249         2,643,706         1,107,468         33,242,249         631,267         29,178,386         642,241         2,944,467         590,031	\$500,000 under \$1.000,000	145,792	391,373	138,122	3.871,251	166,314	9,622,848	74,402	7,844,397	137,907	2,728,720	113,297	2,012,455
2,367,145 5,435,430 589,249 2,843,706 1,107,468 33,242,249 631,267 29,178,386 642,241 2,944,467 590,031	\$1,000,000 or more	70,144	195,680	109,117	21,845,851	111,902	16.013.123	52,832	11,861,408	98.199	7,702,649	83,015	4,632,854
	Nontaxable returns, total	2,367,145	5,435,430	589,249	2,843,706	1,107,468	33,242,249	631,267	29,178,386	642,241	2,944,467	590,031	4,626,461

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

· ·					Sales of capital a	ssets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	ule D-continued				
Size of adjusted	Short-term other forms (21	Short-term gain from other forms (2119, 4797, etc.)	Short-term loss from other forms (4684, 6781, and 8824)	s from other 781, and 8824)	Net short-term partnership/ S-corporation gain	short-term partnership/ S-corporation gain	Net short-term partnership/ S-corporation loss	n partnership/ ation loss	Long	Long-term capital gain	Long	Long-term capital loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	132,612	4,054,320	150,677	1,166,420	673,023	19,523,692	365,289	3,287,590	11,365,128	663,943,989	8,645,215	232,584,907
No adjusted gross income	2,150	55,870	5,388	106,556	13,155	588,948	10,514	267,986	157,433	10,822,322	546,499	23,748,045
\$1 under \$5,000	. 902	. 218	2,487	18,866	9.281	44,253	9,240	7,534	422,746	816,446	444,619	6.280,370
\$5,000 under \$10,000.	. 1,635	* 2,680	1,003	1,695	14,062	28,590	926'2	7,973	415,372	1,264,628	398,712	8,207,820
\$10,000 under \$15,000.	2,286	10,113	2,278	14,308	8,408	26,855	6,972	44,972	419,769	1,618,832	360,791	6,197,206
\$15,000 under \$20,000	4,087	3,184	3,235	4,322	11,999	61,790	8,362	13,085	427,732	1,740,335	364,216	6,425,487
\$20,000 under \$25,000	. 2,516	* 5,111	3,237	11,682	8,622	25,198	6,468	266'6	366,070	1,593,509	300,670	5,835,141
\$25,000 under \$30,000	. 2,466	1,962	2,117	9,765	11,558	31,445	9,592	18,459	366,237	1,987,365	285,346	5,183,265
\$30,000 under \$40,000	9,371	20,210	4,271	6,637	30,305	65,819	22,589	72,530	714,377	4,130,590	599,340	10,761,503
\$40,000 under \$50,000	3,548	12,338	6,228	17,677	26,421	128,624	14,354	23,939	748.226	5.291,170	544,521	11,027,032
\$50,000 under \$75,000	11,631	21,683	11,508	29,263	61,968	255,811	34,969	28,442	1,751,191	15,002,819	1,324,220	25,118,636
\$75,000 under \$100,000	11,949	83,269	13,703	31,584	64,173	174,406	32,403	102,942	1,436,362	18,123,045	1,026,179	21,317,279
\$100,000 under \$200,000	27,704	150,759	29,943	80,738	153,897	805,919	79,654	210,277	2,459,300	61,575,997	1,616,552	42,186,053
\$200,000 under \$500,000	21,014	326,870	27,818	162,397	128,615	1,762,401	64,264	285,738	1,157,624	94,807,515	645,930	31,190,233
\$500,000 under \$1,000,000	11,492	299,452	14,178	104,624	55,916	1,598,311	28,482	460,827	307,249	68,176,091	126,770	13,243,739
\$1,000,000 under \$1,500,000	5,257	200,643	5,652	20.067	23,217	972,999	9,715	231,280	83,723	35,584,645	28,850	4,715,131
\$1,500,000 under \$2,000,000.	3,115	156,332	3,778	39,332	12,563	777,702	5,194	167,495	39,609	26.027,400	11,871	2,442,102
\$2,000,000 under \$5,000,000	6,490	538,872	7,991	124,504	23,958	2,614,071	9,488	411,793	62,556	77,451,004	15,702	4,798,441
\$5,000,000 under \$10,000,000	2,553	371,407	2,937	70,880	8,051	2,126,385	2,925	260,178	17,445	55,007,368	3,093	1,977,666
\$10,000,000 or more	2,446	1,793,347	2,925	281,524	6,853	7,434,165	2,128	662,143	12,107	182,922,908	1,333	1,929,759
Taxable returns, total	121,634	3,975,093	130,549	963,566	607,758	18,486,277	319,143	2,834,626	9,928,737	645,760,641	6,592,084	171,343,181
No adjusted gross income	174	6,034	118	4,069	421	72,537	291	14,890	2.815	3,094,996	864	1.631,542
\$1 under \$5,000	ı	1	•• 1,178	1,623	. 3,607	• 3,238	. 1,820	. 782	192,597	282,581	44,861	165,074
\$5,000 under \$10,000.	. 12	- 74	:	:	5.916	4.819	. 4,317	• 650	175,819	515,168	88,496	659,734
\$10,000 under \$15,000	. 680	* 334	ı	1	- 4.201	10,061	. 2,310	. 33,637	219,960	787,677	152,536	1,831,753
\$15,000 under \$20,000	. 2,055	1,851	. 2,987	. 3,578	9,052	45,311	6,585	929	260,391	909,641	202,307	2,888,165
\$20,000 under \$25,000	1,344	. 954	1,517	1,407	6,165	21,352	• 4,133	* 8,282	285,093	1,132,686	214,553	3,695,031
\$25,000 under \$30,000	. 2,442	• 1,778	1758	* 3,132	9.527	19,852	4,319	. 11,067	296,927	1,489,345	218,122	3,377,777
\$30,000 under \$40,000	9,207	20,150	. 2,907	2,475	20,822	32,614	18,062	32,332	606,554	3.077,752	492,422	7,183,888
\$40,000 under \$50,000.	. 3,310	11,046	5,233	9,115	21,245	66,472	12.040	18,355	672,027	4,396,175	492,325	8,965,806
\$50,000 under \$75,000	10,808	19,705	8,783	24,440	55,633	158,648	32,847	26,007	1,670,733	13,441,987	1,246,792	22,181,580
\$75,000 under \$100,000.	11,820	82,946	13,245	30,104	61,617	153,360	32,108	101,648	1,420,010	17,560,757	1,002,837	20,148,128
\$100,000 under \$200,000.	27,622	150,273	28.833	76,101	151,278	763,683	78,507	183,252	2,448,631	60,842,583	1,604,377	40,326,464
\$200,000 under \$500,000.	20,895	324,634	27,648	147,342	128,071	1,734,814	64,024	278,113	1,155,423	94,402,732	644,454	30,660,843
\$500,000 under \$1,000,000	11,446	297,770	14,129	98,305	55,746	1,583,067	28,413	414,492	306,743	67,957,439	126,456	12,585,373
\$1,000,000 or more	19,820	3,057,546	23,213	561,875	74,457	13,816,449	29,368	1,710,493	215,013	375,869,123	60,681	15,042,024
Nontaxable returns, total	10,978	79,227	20,128	202,854	65,265	1,037,415	46,146	452,964	1,436,391	18,183,348	2,053,131	61,241,726
Footnotes at end of table	1											

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	Net long-te sales of c≼	Net long-term gain from sales of capital assets	Net long-ter sales of ca	Net long-term loss from sales of capital assets	Long	Long-term loss carryover	Long-term ga	Long-term gain from other forms (2119, 4797, etc.)	Long-term lo: forms (4684, 6	Long-term loss from other forms (4684, 6781, and 8824)	Net long-tern S-corpor	Net long-term partnership/ S-corporation gain
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)	(65)	(09)
All returns, total	8,448,441	302,014,090	5,496,067	56,386,841	6,291,055	223,019,974	2,529,113	232,595,978	124,576	1,369.866	1,440,718	151,413,205
No adjusted gross income	177,913	4,410,364	227,644	4,668,461	420.977	21,897,301	69,725	6,716,431	4,668	125,449	28,720	2,954,550
\$1 under \$5,000	341,059	786,590	246,741	1,149,756	324,508	5,681,145	36,191	293,179	2,486	28.023	17.016	68,502
\$5,000 under \$10,000	310,205	949,576	213,256	1,585,315	294,496	7,169,713	65,332	356,624	982	2,288	35,733	128,152
\$10,000 under \$15,000	317,863	1,180,120	212,928	1,357,705	246,996	5,489,635	74.493	452,220	. 1,625	17,354	23,359	176,874
\$15,000 under \$20,000	309,635	1,271,054	210,263	1,051,195	242,527	5,978,195	68,469	444,528	3,197	13,075	28,065	159,707
\$20,000 under \$25,000	266,253	1,093,913	188,176	1,534,147	207,515	4,971,537	75,406	561,054	3,099	16,542	31,483	122,162
\$25,000 under \$30,000	254,528	1,300,656	183,981	1,180,983	195,758	4,669,825	77,646	610,149	2,105	14,586	31,168	264,186
\$30,000 under \$40,000	508,985	2,657,686	388,624	2,330,523	360,599	9,529,711	137,725	1,208,215	4,928	10.021	65,981	459,178
\$40,000 under \$50,000	529,954	3,191,458	367,206	2.982,225	350,336	9.083.609	143.622	1.953,708	6,085	24,029	62.667	322,955
\$50,000 under \$75,000	1,275,394	9,499,999	904,459	6,289,541	860,430	22,286,728	316,913	4,883,876	10.794	45,415	164,228	1,176,639
\$75,000 under \$100,000	1.065.620	10,637,073	675,560	4,850,746	725,636	19,960,711	309,889	6,935,662	12.022	35,775	140,641	1,365,320
\$100,000 under \$200,000	1,818,243	35,216,995	1,100,693	9,900.610	1,224,007	40,546,351	546,779	22,969,033	25,779	73,670	328,960	5.511.609
\$200,000 under \$500,000	873,883	46,985,013	429,064	7.635.220	613,832	31,991,834	371,939	40.699.544	22,184	212.848	255,662	11,037,027
\$500,000 under \$1,000,000	234,771	31,717,934	93,087	3.643,284	141,821	14.008.431	124,738	27.907.418	10.819	145.013	107,040	10.893,135
\$1,000,000 under \$1,500,000	63,350	15,890,967	23,200	1,279,944	35,900	5,398.233	38,999	13,500,418	4.026	60,331	39,874	7,495,355
\$1,500,000 under \$2,000,000	31.045	11,778,996	9.799	764,682	15,908	2,874,569	19,377	9,266,931	2,325	43,566	20,509	5,770,151
\$2,000,000 under \$5,000,000	47.203	30,976,754	15,265	1,724,636	22,236	6,009,043	33.802	27,198.618	4.578	127,898	37,942	21,534,902
\$5.000,000 under \$10,000,000	13,185	20,368,013	3,830	1,050,969	4,973	2,717,753	10,391	18,806,014	1,468	73,990	12,096	17,306,134
\$10,000,000 or more	9,349	72,100,928	2,292	1.406.901	2.599	2.755.649	7.677	47.832.356	1,393	299,992	9,575	64,666,667
Taxable returns, total	7,296,745	291,854,888	4,467,596	44,454,643	4,778,336	167,397,959	2,165,689	223,080,582	106,951	1,111,838	1,301,090	147,489,697
No adjusted gross income	2,048	792.880	419	159,918	1,506	1,870,884	1,655	1,803,387	72	3,624	982	940,241
\$1 under \$5,000.	138,150	200,964	49,119	44,633	33.522	190,537	7,180	39,600	•• 1,178	•• 2.434	• 5,579	.6,112
\$5,000 under \$10,000	134,035	378,528	65,528	231,213	54.604	540.952	3.928	29,118	:	:	17,823	69,477
\$10,000 under \$15,000	164,168	573,275	98,369	413,767	87,419	1,586,155	26,655	118,234	1	1	11,882	51,005
\$15,000 under \$20,000	187,830	695,063	123,382	443,121	128,300	2,741,881	29,431	146,411	. 2.978	- 12,142	18,423	96,672
\$20,000 under \$25,000	204,058	734,211	135,919	1,072,227	152,804	3,096,967	58,056	407,999	1,517	. 2,065	22,185	64,508
\$25,000 under \$30,000	209,630	1,018,661	145,575	816,577	148,307	2,967,839	57,595	367,692	. 758	. 4,699	21,022	101,757
\$30,000 under \$40,000	430,992	2,087,328	329,271	1,674,009	286,681	6.373,807	112,224	798.304	3,565	3,779	50,252	289,018
\$40,000 under \$50,000	477,679	2,715,675	329,117	2,651,810	313,586	7,115,185	124,609	1,390,530	5,727	11,698	55,829	270,924
\$50,000 under \$75,000	1,217,678	8,704,488	858.877	5,713,117	811,788	19,419,325	289,009	3,984,396	8.081	38,593	154.052	919,104
\$75,000 under \$100,000	1,050,730	10,366,092	992'599	4,660,827	200'602	18,811,930	305,286	6,612,183	11,761	33,657	137,414	1,268,581
\$100,000 under \$200,000	1,809,631	34,781,928	1,090,876	9,740,468	1,215,539	38,581,420	544,396	22.631,403	24,710	68,120	324,407	5,326,824
\$200,000 under \$500,000	872,000	46,726,122	428,215	7,541,438	612,357	31,464,774	371,100	40,560,259	22,071	194,770	254,732	10.920,123
\$500,000 under \$1,000,000.	234,329	31,587,880	92,895	3,126,825	141,495	13.825.068	124.520	27,845,433	10,787	135,839	106,780	10,813,518
\$1,000,000 or more	163,786	150,491,793	54,268	6,164,693	81,424	18,811,234	110.044	116,345,634	13,745	600,418	119,728	116,351,835
Nontaxable returns, total	1151605	40 450 202	727 000 7									

Footnotes at end of table.

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Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

The right of the country of the coun	form sod			1.						
	Sales of capita	Sales of capital assets reported on Form 1040, Schedule D-cont	in Form 1040, Sch	nedule D-cont.		Sale of property other than capital assets	roperty pital assets			
Size of adjusted	Net long-tern S-corpor	long-term partnership/ S-corporation loss	Schedule D distrib	Schedule D capital gain distributions	Net	Net gain	Net	Net loss	Total 1	Total taxable IRA distributions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)
All returns, total	474,669	4,660,832	9,238,023	30,623,029	900,568	12,843,235	876,635	9,180,303	9,387,189	112,277,199
No adjusted gross income.	19,691	745,967	242,254	430,110	42,730	943,413	65,167	3,387,341	80,955	928,684
\$1 under \$5,000.	14,012	25,057	380,000	301,786	21,541	97,845	18,517	185,178	191,017	437,282
\$5,000 under \$10,000	10,438	26,302	351,926	406,075	27,220	109,355	26,164	112,025	476,454	1,736,117
\$10,000 under \$15,000	8,674	27,599	344,174	474,216	20.742	83,398	22,329	172,671	704,233	3,120,076
\$15,000 under \$20,000.	18,474	869'29	346,721	539.721	31,047	159.470	21,709	91,103	738,285	4,134,604
\$20,000 under \$25,000	9.106	37,160	277,101	540,625	26,800	164,066	32,106	122,840	575,745	3.538.079
\$25,000 under \$30,000	9.728	609'6	282,765	504,112	33,854	161,670	29,202	83,067	556,299	3,811,555
\$30,000 under \$40,000	23,634	106,873	575,163	1,020,336	60,149	372,355	50,367	217,146	920.728	6,732,217
\$40,000 under \$50,000.	27.202	180,998	558,999	1,066,879	52,477	403,398	41,364	128,745	814,368	7,076,456
\$50,000 under \$75,000	62.411	208,197	1,361,755	3,152,970	141,012	1,265,640	99,914	458,139	1,668,593	19,807,402
\$75,000 under \$100,000.	54,256	230,441	1,118,803	2,945,381	93,726	796,791	87.788	462,968	1,093,918	17,157,983
\$100,000 under \$200,000	106,472	555,167	2,003,473	6,768,103	154,944	2,032,484	170,546	944,726	1,185,098	27.102.530
\$200,000 under \$500,000	64,577	701,107	967,433	5,435,598	111,333	1,975,877	120,399	828,790	299,328	11.399.742
\$500,000 under \$1,000,000	26.342	372,246	257,639	2,509,599	41,259	936,574	50,228	535,956	53,243	2,788,744
\$1,000,000 under \$1,500,000	8.055	198.269	229'29	919,136	14,174	510,695	15,494	219,835	12,268	840,872
\$1,500,000 under \$2,000,000.	3,749	142,539	31,845	591,964	7.152	261,685	7,566	174,570	5,615	387,143
\$2,000,000 under \$5,000,000.	5,453	413,137	48,659	1,206,344	12,693	764,346	11,954	406,563	7,988	732,700
\$5,000,000 under \$10,000,000.	1,491	195,863	12,957	583,063	4,308	518,269	3,303	288,815	1,829	224,113
\$10,000,000 or more.	904	396,602	8,678	1,227,011	3,407	1,285,906	2,520	359,828	1,225	320.899
Taxable returns, total	407,194	3,651,546	7,915,986	28,489,576	712,889	11,102,175	683,495	4,947,886	7,708,455	103,060,503
No adjusted gross income	195	61,520	1,836	22,893	998	175,195	292	86,139	246	22,115
\$1 under \$5,000.	. 4,586	1,645	140.383	110,076	. 652	. 45	1,288	. 2	* 7.274	. 9,422
\$5,000 under \$10,000	. 4,616	696'4.	130,452	158,448	. 2,606	15,994	4.928	5,306	43,555	203,185
\$10,000 under \$15,000.	. 4,022	. 3,437	164,115	216.769	8,427	40.879	7,294	45,986	359,083	1,473,570
\$15,000 under \$20,000.	10,113	36,259	209,141	316,733	15,948	79,960	7,717	14,669	438,884	2,518,163
\$20,000 under \$25,000.	7,561	25,891	220,282	428.089	17.275	77.210	19,966	50,633	481,487	2,936,963
\$25,000 under \$30,000	6,187	1,322	226,863	413,895	17,633	75,033	18,848	54,591	487,435	3,382,663
\$30,000 under \$40,000.	16,511	65,804	498,961	835.814	43,993	230,489	34,712	137,692	837.346	6,032,536
\$40,000 under \$50,000.	24,685	141,147	513,108	973.082	39,924	332,962	36,851	109,070	775,984	6,755,703
\$50,000 under \$75,000.	59,875	178,453	1,320,257	3,001,327	127,425	1,068,920	88.798	374,398	1,633,784	19,390,026
\$75,000 under \$100,000.	52,796	223,649	1,105,826	2,895,835	90,652	773,993	83,727	421,942	1,086,457	17,019,295
\$100,000 under \$200,000	105,811	531,232	1,992,227	6,697,202	153,663	2,003,627	168,113	878.921	1,176,201	26,727,540
\$200,000 under \$500,000	64,376	677,682	965,757	5,414,041	111,030	1,964,948	120,061	812,974	298.744	11,359,207
\$500,000 under \$1,000,000	26,266	361,804	257,243	2,501,531	41,167	933,471	50,139	525,118	53.128	2,773,108
\$1,000,000 or more	19,593	1,333,730	169,535	4,503.844	41,629	3,329,447	40,761	1,430,446	28,848	2,457,007
Nontaxable returns, total	67,475	1,009,286	1,322,037	2,133,453	187,679	1,741,060	193,141	4,232,417	1,678,734	9,216,696

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars.)

		relisions and annumer										
Size of adjusted	Ţ	Total	Tax	Taxable	Z	Net income	Net loss nondeduc	Net loss (includes nondeductible loss)	Net	Net income	Ż	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(22)	(73)	(77)	(78)	(62)	(80)	(81)	(82)
All returns, total	25,352,088	685,308,391	23,247,374	420,144,855	4,109,952	53,536,785	4,951,857	51,914,832	1,342,691	16,121,113	33,393	197,030
No adjusted gross income	203,268	4,188,592	162,087	1,559,944	995'98	1,208,504	223,118	5,045,653	28,448	500,821	2,313	47,473
\$1 under \$5,000.	807,589	3,531,387	554,225	1,420.898	95,796	277,463	74,373	585,329	39,531	49,937	ι	1
\$5,000 under \$10,000.	1,314,330	10,621,219	1,266,758	6,535,480	182,461	672,878	134,586	1,049,000	32,922	63,005	999.	. 495
\$10,000 under \$15,000	2,005,071	20,515,465	1,949,751	15,845,085	211,476	1,037,572	158,156	1,162,282	51,865	78,685	66.	¥
\$15,000 under \$20,000	1,985,924	25,435,327	1,913,250	19,773,989	236,168	1,173,780	204,408	1,639,905	65,565	185,696	ı	1
\$20,000 under \$25,000.	1,612,754	24,113,898	1,552,315	18,616,462	189,058	1,094,945	190,218	1,591,589	57,395	201,765	1,924	. 3,529
\$25,000 under \$30,000	1,485,216	24,894,368	1,409,674	18,750,273	161,438	1,000,181	200.842	1,555,774	44,707	188,766	- 2,414	* 2,063
\$30,000 under \$40,000	2,576,417	50,302,165	2,400,359	36,810,148	302,040	1,888,837	424,404	3,418,620	108,645	341,876	•• 2,710	1,145
\$40,000 under \$50,000	2,209,372	57,269,116	2,037,805	35,406,267	267,537	2,023,432	390,959	3,146,466	79,317	344,693	:	:
\$50,000 under \$75,000	4,543,119	125,893,942	4,146,078	87,401,674	687,237	5,851,606	914.277	7,450,026	204,335	947,815	• 8,363	** 31,613
\$75,000 under \$100,000	2,835,126	100,674,251	2,561,527	64,597,710	526,310	4,903,364	656,243	5,674,205	169,807	943,378	:	:
\$100,000 under \$200,000	3,032,361	156,203,917	2,571,248	83,404,012	692.674	10,315,868	902,126	10,141,332	248,251	2.539,411	8,594	18,434
\$200,000 under \$500,000	741,583	56,794,267	572,314	22,475,689	334,974	10,383,634	357,611	5,940,879	126,884	2,850,793	4,116	46,580
\$500,000 under \$1,000,000	126,289	12,973,549	93,485	3,427,294	80,920	4,653,892	77,548	1,688,889	41,377	1,937,767	962	5,464
\$1,000,000 under \$1,500,000	30,589	3,969,129	23,635	1,045,239	22,290	1,778,699	18,468	564,157	14,214	1,024,302	329	1,928
\$1,500,000 under \$2,000,000	13,768	2,009,307	10,384	471,001	10,817	1,176,639	7.940	275,539	7,010	516,900	248	4,711
\$2,000,000 under \$5,000,000.	20,364	3,574,083	15,628	906,284	15,728	2,145,079	11,540	521,368	13,735	1,467,368	411	14,567
\$5,000,000 under \$10,000,000	5,424	1,178,554	4,126	309,665	3,987	861,239	3.021	197,421	4,622	782,887	154	3,983
\$10,000,000 or more	3,522	1,165,854	2,723	387,739	2,474	1,089,174	2,020	266,398	4,061	1,155,248	151	15,009
Taxable returns, total	20,559,408	633,031,047	18,760,075	387,793,342	3,292,600	48,494,854	3,818,969	37,752,618	1,130,982	15,318,079	29,258	148,285
No adjusted gross income	837	47,690	802	30,431	1,127	119,594	881	79,238	260	267,828	۲.	. 5.626
\$1 under \$5,000.	20,319	83,838	18,315	34,193	. 1,382	. 5,027	. 654	. 932	. 2,802	. 4,524	ľ	1
\$5,000 under \$10,000	156,263	1,370,088	153,303	950,308	15,836	64,045	13,960	91,539	. 4,237	11,001	. 651	. 494
\$10,000 under \$15,000	1,053,434	10,836,116	1,029,151	8,811,260	87,385	437,715	48,490	218,143	22,425	44.213	ı	I
\$15,000 under \$20,000.	1,207,384	16,046,495	1,161,661	12.884.031	114,086	594,426	81,224	520,632	38,042	118,600	ı	ı
\$20,000 under \$25,000	1,277,172	20,159,128	1,234,128	16,051,779	140,277	797,276	94,526	677,570	41,031	181,443	1,621	. 12
\$25,000 under \$30,000	1,244,056	21,973,321	1,193,066	15,852.683	120,821	755,573	118,047	844,421	33,458	125,829	* 2,307	. 2,003
\$30,000 under \$40,000	2,320,981	46,281,918	2,179,250	34,595,641	239,388	1,402,051	310,951	2.221,860	699'86	294,815	1,996	. 291
\$40,000 under \$50,000	2,072,334	55,513,192	1,917,888	35,347,654	240,597	1,725,504	314,158	2,222,777	73,087	278,835	1	1
\$50,000 under \$75,000	4,433,345	123,534,840	4,049,311	86,027,372	650,540	5,501,851	830,830	6.309,488	197,572	855,819	7.737	31,095
\$75,000 under \$100,000	2,811,893	100,088,102	2,541,283	64,277,457	521,075	4,790,995	635,382	5,249,464	166,746	931,606	:	:
\$100,000 under \$200,000	3,021,447	155,599,610	2,561,013	82,985,402	689,816	10,268,113	892,865	9,930,444	246,594	2,529,988	8,588	18,421
\$200,000 under \$500,000	740,362	56,690,493	571,255	22,426.329	334,320	10,354,995	356,751	5,906,724	126,456	2,835,548	4,105	46,339
\$500,000 under \$1,000,000	126,062	12,942,570	93,286	3,413,153	80,762	4,642,948	77,384	1,681,848	41,282	1,931,793	959	5,438
#1,000,000 or more:	910,07	0+0,000,11	595,363	3,105,650	33, 187	7,034,742	47,860	1,797,537	176'6#	4,906,237	107'1	30,300
Nontaxable returns, total	4.792.679	52 277 3A4	7 707 200									

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Inches and communication and company inches	beer money a											
		Farm rental	rental			Total rental and royalty	and royalty			Partnership and S Corporation	S Corporation	
Size of adjusted	N inco	Net income	Net	ss	Ž Sui	Net income	Z	Net loss	Net	et sme	Net loss	# S
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(98)	(87)	(88)	(68)	(06)	(91)	(95)	(63)	(94)
All returns, total	471,712	3,645,126	120,816	623,530	5,394,877	72,225,518	4,554,256	43,988,400	4,992,108	492,020,754	2,539,384	89,694,035
No adjusted gross income	7,619	75,644	9,052	65,190	109.046	1,719,404	229,501	4,753,326	62,005	2,810,663	257,433	31,830,954
\$1 under \$5,000	11,586	21,626	. 2,482	. 10,664	138,942	343,269	74,028	607,807	85,284	302,402	63,953	918,769
\$5,000 under \$10,000	29,233	116,265	6,487	36,444	226,766	843,050	136,376	1,001.025	98,796	520,570	65,862	867,347
\$10,000 under \$15,000	32,665	163,383	7.282	15,152	270,948	1.255,424	159,791	1,089,207	116.072	958,531	68,975	891,879
\$15,000 under \$20,000	37,396	177,352	9,858	51,079	316,764	1,512,038	206,151	1,590,289	127,610	1,172,432	87,738	916,964
\$20.000 under \$25,000	25,520	175,516	5,797	36,717	248,186	1,450,177	188,625	1,498,708	123,314	1,308,193	86.378	914,050
\$25,000 under \$30,000	26,775	141,081	4,448	15,700	220,400	1,310,957	200,358	1,504,439	135,596	1,521,158	85,471	1.075.372
\$30,000 under \$40,000	36,561	234,622	14,177	58,576	408.879	2,445,758	425,422	3,264,286	268,230	3,962,221	156,143	1,744,681
\$40,000 under \$50,000	36,853	235,213	7,455	15,526	354,235	2,565,723	383,016	2,903,065	251,060	4,203,701	157,695	1,915,076
\$50,000 under \$75,000	74,111	575,676	14,792	73,773	896,206	7,319,027	891,855	7,133,181	701,364	12,744,712	353,571	3,611,639
\$75,000 under \$100,000.	49,312	441,414	13,486	93,344	676,810	6.157,252	655,691	5,268,992	598,918	14,427,045	276,883	3,224,888
\$100,000 under \$200,000	666'22	707,340	16,931	47,795	906,807	13,331,435	730,938	6,515,837	1,176.897	50,247,327	503,326	7,230,120
\$200,000 under \$500,000.	19,278	401,270	6,190	64,578	424,597	13,389,984	193,549	3,851,573	821,163	92,456,134	248.778	7,748,355
\$500,000 under \$1,000,000	4,035	104,315	2,381	38,992	110,032	6.612,413	48,253	1,368,456	250,517	70,349,681	70.300	5,019,884
\$1,000,000 under \$1,500,000	1,154	34,479	:	:	32,070	2.805.874	12,332	487,977	71,812	38,558.597	19,862	2,521,377
\$1,500,000 under \$2,000,000	200	11,039	:	:	15,791	1,685,910	5,656	235,440	32,760	24,327,262	9.794	1,822,393
\$2,000,000 under \$5,000,000	821	16,954	;	:	25,691	3,599,146	8,665	471.847	49,902	63,716,782	17,407	5,008,656
\$5,000,000 under \$10,000,000	185	5,403	:	:	7,346	1,639,721	2.355	183,567	12,583	34,374,400	5,638	3,226,646
\$10,000,000 or more	110	6,534	:	:	5,360	2,238,958	1,695	259,377	8,223	74,058.943	4,176	9.204.985
Taxable returns, total	376,672	3,166,567	93,889	492,199	4,346,188	66,037,361	3,429,031	30,814,081	4,381,245	482,289,775	1.851,421	51,065,729
No adjusted gross income	318	3,774	ı	1	1,166	379,137	1,002	88,256	1,418	862,594	1,790	2,325,345
\$1 under \$5,000	1	1	1	1	3,984	9,551	*3	• 13	14,537	37.238	7,819	74,480
\$5,000 under \$10,000	. 5.073	. 20,163	1	1	22.202	94.184	13,653	90,616	28.078	150,224	7,574	84.258
\$10,000 under \$15,000.	17.878	74,607	. 1,656	• 912	114,163	553,979	50,155	219,608	57,893	441,785	18,343	127,112
\$15,000 under \$20,000.	18,710	86,492	8,556	50,894	156,859	778.712	85,789	499.032	68.428	590,197	32,457	173,018
\$20,000 under \$25,000.	18,614	139,720	26.797	36,717	182,499	1,111,958	95,456	653,997	80.272	877,098	51,134	353,375
\$25,000 under \$30,000.	21,929	117,911	* 4,413	*15,506	164,794	981,747	119,179	815,196	86.825	933.706	46,199	346,971
\$30,000 under \$40,000	32,063	197,624	13,522	58,497	331,551	1.877.375	315,893	2,183,693	188.507	2,627,616	103,130	752,611
\$40,000 under \$50,000	35,583	231,146	6,206	11,834	322,370	2.211.823	307,832	2,145,672	208,672	3,195,402	124.699	1,025,817
\$50,000 under \$75,000.	73,181	567,982	14,792	73,773	854,270	6,873,965	810,101	5,983,419	644,487	11,367,285	316,557	2,577,103
\$75,000 under \$100,000	49,309	441,372	13,482	93,340	966'699	6,035,992	635,587	4,952,953	587,477	13,928,798	268,519	2,784,306
\$100,000 under \$200,000	77,984	706,970	16,915	47,467	902,805	13,275,175	722.512	6,379,952	1,169,310	49,887,051	498,742	6,801,937
\$200,000 under \$500,000.	19.240	400,384	6,177	64,440	423,646	13,345,298	193,102	3,827,415	820,043	92,330,284	247,754	7,499,779
\$500,000 under \$1,000,000.	4,030	104,289	• 2.374	** 38,818	109.812	6,596,030	48,147	1,362,894	250,236	70,277,132	70,054	4,931,164
\$1,000,000 or more	2,762	74,132	:	:	86.071	11,912,436	30,621	1,611,363	175,061	234,783,364	56.648	21,208,453
Nontaxable returns, total	95,040	478,559	26,927	131,331	1,048,689	6,188,157	1,125,224	13,174,320	610,863	9.730,979	687,963	38,628,307
Footnotes at end of table												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

כיוויים מודיים מודיים באוויים באוויים באוויים באוויים מייה וויים מייה וויים מיים באוויים מייה וויים מיים באוויים באווי	ipies money a					1						
		Estate	Estate and trust			La	rarm		Unemp	Unemployment	Social security benefits	ity benefits
Size of adjusted	Net	Net income	Net	Net loss	Net income	come	Net	Net loss	compe	compensation	Total	tal
gross income	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(92)	(96)	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
	(2)											
All returns, total	493,504	18,138,463	35,713	1,654,404	610,647	8,484,072	1,370,603	20,652,859	7,887,700	27,857,367	15,510,458	252,239,705
No adjusted gross income	8,418	228.891	3,194	587,820	21,913	350,455	104,013	3,527,442	29.805	116,383	174,526	2,503,628
\$1 under \$5,000	14,120	24,622	. 651	* 185	29,939	96,863	37,481	375,642	199,606	360,069	476,348	5,909,738
\$5,000 under \$10,000.	19,593	59,560	653	* 3,215	52,641	225,404	50.085	585,274	558,666	1,366.066	640,438	8,323,255
\$10,000 under \$15,000.	12,937	41,946	;	:	41,945	275,928	57,708	496,585	874,703	2,638,860	793,125	11,516,434
\$15,000 under \$20,000	17,264	93,280	•651	171	33,414	256,886	71,665	603,600	808,348	2,843,623	934,617	14,649,130
\$20,000 under \$25,000	17,156	126,573	* 2,305	2,992	29,661	249,188	80,268	878,362	734,638	2,619,422	1,092,678	17,396,065
\$25,000 under \$30,000	14,725	117,822	:	:	31,585	325,197	60,210	647,389	647,626	2,344,740	1,171,658	18,759,637
	26.624	202.026	1,932	1,615	67,157	657,774	147,285	1,664,553	909,891	3,386,348	1,944,910	29,733,332
\$40,000 under \$50,000.	39,230	331,367	1,136	. 2,562	55.307	593,038	110,608	1,183,882	721,545	2,728,985	1,539,959	22,942,834
\$50,000 under \$75,000	69,118	572,147	2,590	39,689	99,804	1,308,407	243,926	2,410,589	1,279,873	4,685,943	2,970,552	47,379,789
\$75,000 under \$100,000	51,290	692,649	2,241	21,721	296'09	1,010,228	166,295	2.118.647	614,884	2,426,587	1,623,393	29,445,076
\$100,000 under \$200,000	112,582	2,423,126	5,903	31,155	60.370	1,694,519	163,264	2,831,590	436,094	1,944,155	1,566,757	30,994,707
\$200,000 under \$500,000	53,586	2,014,759	5,768	131,357	18,335	746,433	54,670	1,576,883	64,680	352,311	433,490	9,256,145
\$500,000 under \$1,000,000.	18,327	1.827.006	1,825	86,457	4,636	246,887	14,521	654.468	5,694	34,329	020'68	2,002,063
\$1,000.000 under \$1,500,000	6,538	1.004,832	868	21,235	1,221	116,257	2.943	230,754	849	4.768	24,242	565,476
\$1,500,000 under \$2,000,000.	3,085	682,771	260	35,939	490	71,668	1,755	140,117	254	1,564	11,126	273,331
\$2,000,000 under \$5,000,000.	5,652	2,183,316	1,222	144,575	877	123,142	2,568	339,994	460	2,704	16,544	406,022
\$5,000,000 under \$10,000,000	1,750	1,197,538	553	113,536	240	55,312	798	145,422	9	368	4,263	109,259
\$10,000,000 or more	1,509	4,314,230	633	430,179	145	80,486	541	241,665	24	142	2,762	73,785
Taxable returns, total	443,292	17,738,301	27,730	1,060,755	396,596	6,585,483	995,269	13,997,197	5,247,559	19,277,384	13,027,952	214,615,190
No adjusted gross income	336	71,749	98	23,292	184	32,715	733	•• 87,334	ı	ı	486	11,100
\$1 under \$5,000	7,511	15,002	ı	1	. 647	• 788	:	:	12,720	18,518	16,710	126.584
\$5,000 under \$10,000.	9.141	28,465	1	1	7,675	23,759	. 2,356	. 3,210	81,643	184,366	78,792	881.867
\$10,000 under \$15,000	9,915	38,324	1	1	11,168	009'69	14,779	131,101	359,249	1,120,808	414,888	5,102,556
\$15,000 under \$20,000.	13,433	990'08	• 651	• 171	14,894	105,971	28.081	261,771	402,404	1,348,060	608.056	8,561,459
\$20,000 under \$25,000	10,988	92,194	• 1.280	** 92	17,319	126,225	58,300	560,286	408,510	1,368,697	920,530	14,405,297
\$25,000 under \$30,000	13,211	105,221	:	:	16,410	170,999	41,527	396,481	384,824	1,403,067	1,031,637	16,423,381
\$30,000 under \$40,000	21,959	144,073	. 624	. 487	44,641	375,216	113,906	1,182,135	660,295	2,413,064	1,794,277	27,434,095
\$40,000 under \$50,000	36,889	313,698	1	1	47,335	479,530	99,423	984,121	610.149	2.307,441	1,486.009	22,186,470
\$50,000 under \$75,000	67.170	565,279	5,585	39.681	90,136	1,133,868	230,083	2,201,305	1,209,340	4,402,737	2,926,347	46,718,857
\$75,000 under \$100,000.	50,936	689,451	2,237	20,989	60,101	946.769	165,420	2,084,954	605,105	2,390,152	1,612,515	29,295,873
\$100,000 under \$200,000	111,682	2,404,106	5,881	29.109	60,180	1,682,494	163,040	2,807,072	431,398	1,924,694	1,557,935	30,818,096
\$200,000 under \$500,000	53,378	2,002,241	5,731	127,018	18,306	744,266	54,549	1,561,618	64,587	351,940	432,175	9.229,544
\$500,000 under \$1,000,000	18,263	1,820,357	1,813	82,648	4,631	246,601	14,485	651,351	5,691	34,309	88,836	1,996,769
\$1,000,000 or more	18,480	9.368,074	3,843	737,268	2,968	446,681	8,586	1,084,457	1,643	9,531	58,757	1,423,242
Nontaxable returns, total	50,212	400,162	7,983	593,649	214,051	1,898,589	375,334	6,655,662	2,640,140	8,579,982	2,482,506	37,624,515
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

	road feiros	Social security bonefite										
	,		ı			Other income	псоте		:			
Size of adjusted	-	exable	income	roreign earned income exclusion	Net	Net income	Net	Net loss	Net oper	Net operating loss	Sempling	Gambling earnings
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	12,660,754	124,829,069	303,940	16,275,890	6,465,152	34,674,881	345,873	7,811,498	862,791	79,451,741	1,809,182	24,883,528
No adjusted gross income	1,799	18,635	61,175	2,399,467	81,657	641,298	129,682	3,850,050	449.541	67,950,519	18,999	221,549
\$1 under \$5,000	9,174	26,546	53,445	2,463,400	295,557	394,858	* 3,723	605'89 •	75,386	544,267	30,437	72,442
\$5,000 under \$10,000	21,458	115,964	14,121	702,177	331,411	751,539	7,235	75,490	65,269	470,586	57,609	171,511
\$10,000 under \$15,000	37,500	185,278	13,850	614,909	361,231	993,614	9,414	52,386	41,732	402,412	73,748	227,384
\$15,000 under \$20,000.	327,820	401,990	13,151	556,553	348,124	754,313	11,952	80,195	33,132	368,740	109,958	468,141
\$20,000 under \$25,000.	897,024	1.231.047	8,714	526,679	306,498	623,449	13,011	86,199	21,176	270,735	102,567	439,920
\$25,000 under \$30,000.	1,140,682	2,857,408	4,935	308,867	322,194	984,320	. 5,174	. 44,977	17,033	169,238	88,413	351,869
\$30,000 under \$40.000	1,944,253	9,022,551	13,835	681,133	572,730	1,317,304	19,292	84,543	31,371	439,593	168,504	715,111
\$40,000 under \$50,000.	1,539,959	12,282,096	13,848	715,563	515,319	1,283,964	9,707	98,814	23.212	459,792	164,948	787,654
\$50,000 under \$75,000.	2,969,555	36,623,337	29,990	1,901,792	1,073,788	2,901,496	36,684	401,733	33,874	668,501	333,518	2,239,964
\$75,000 under \$100,000	1,623,288	24,936,367	14,523	948,249	784,018	2,649,148	21,683	301,172	18,641	596,532	243,904	1,777,776
\$100,000 under \$200,000.	1,566,754	26,344,945	27,504	1,916,757	954,743	5,273,667	39,861	794,315	28,507	1,364,181	309,571	4,837,422
\$200,000 under \$500,000	433,481	7,867,496	23,505	1,694,928	346,485	5,541,125	25,099	877,634	14,175	1,226,097	82,132	4,485,759
\$500,000 under \$1,000,000	890'68	1,701,728	6,450	473,885	93,910	2,682,038	7,152	313,659	4,690	791,676	14,727	2,050,754
\$1,000,000 under \$1,500,000	24,242	480,650	2,122	157,892	27,435	1,521,397	2,325	153,648	1,916	622,742	4,731	1.245,433
\$1,500,000 under \$2,000,000	11,126	232,330	006	73,727	13,891	929,886	1,073	79,250	757	329,078	1,590	514,941
\$2,000,000 under \$5,000,000	16,544	345,116	1,436	107,048	23,257	2,197,765	1,896	155,080	1,580	958,830	2,697	1,290,128
\$5,000,000 under \$10,000,000	4,263	92,870	271	20,903	7,323	1,115,341	514	79,063	452	547,636	969	744,954
\$10,000,000 or more	2.762	62,717	165	11,961	5,581	2,088,359	396	214,782	346	1,270,586	434	2,240,815
Taxable returns, total	12,018,896	122,137,655	135,131	8,372,733	5,114,468	30,636,222	181,899	3,499,100	178,622	19,513,812	1,472,067	21,896,912
No adjusted gross income	. 53	. 534	1	1	975	93,076	. 23	•6,160	4,345	10,592,564	196	3,923
\$1 under \$5,000	1	1	ı	1	90,543	98,100	1	1	1,726	* 8,441	. 1,952	* 6,382
\$5,000 under \$10,000.	. 6,279	* 44,854	1,605	. 73,204	82.874	186,548	. 2,315	. 34,574	4,943	91,630	7,231	21,161
\$10,000 under \$15,000	23,555	120,210	. 2,603	. 101,797	143,852	328,357	. 4.012	13,889	7,781	94,115	25,102	77,494
\$15,000 under \$20,000	258,534	288,957	6,791	222,338	198,027	414,485	* 5,265	* 22,335	8,845	92,833	59,377	226,074
\$20,000 under \$25,000.	765,923	1,065,905	6.057	364,454	203,462	380,638	9,184	52,300	11,056	98,829	61,951	251,377
\$25,000 under \$30,000.	1,009.465	2,553,775	. 1,655	102,244	222,594	620,614	. 1,610	• 17,786	10,588	80,374	61,374	261,190
\$30,000 under \$40,000	1,793,620	8,346,418	10,234	549,321	462,055	1,021,168	17,634	78,472	21,185	261,028	140,110	535,710
\$40,000 under \$50,000	1,486,009	11,848,704	9,583	451,278	452,312	1,129,662	9,379	64,005	15,874	257,765	149,916	643,379
\$50,000 under \$75,000	2,925,351	36,111,970	25,960	1,567,253	1,019,785	2,586,799	34,921	355,659	23,657	502,737	314,061	1,936,220
\$75,000 under \$100,000	1,612,412	24,809,569	13,515	860,085	772,472	2,608,186	21,013	290,388	17,884	566,024	240,960	1,610,592
\$100,000 under \$200,000.	1,557,935	26,194,846	24,192	1,702,639	948,884	5,160,657	38.831	723,020	27,305	1,254,570	303,897	4,310,543
\$200,000 under \$500,000	432,169	7,844,934	22,070	1,572,772	345,624	5,503,395	24,528	854,932	13,841	1,181,706	81,350	4,284,545
\$500,000 under \$1,000,000	88,835	1,697,233	6,133	447,156	93,712	2,668,949	7,033	307,879	4,607	773,509	14,544	1,934,416
\$1,000,000 or more	58,757	1,209,746	4.733	358,193	77,298	7,835,587	6,151	677,701	4,985	3,657,688	10,046	5,793,907
Nontexable returns, total	641,858	2,691,414	168,808	7,903,157	1,350,684	4,038,659	163,974	4,312,398	684,169	59,937,928	337,115	2,986,615
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

						Statutory adjustments	djustments					
Size of adjusted	<u> </u>	Tota!	IRA Pa	IRA Payments	Studer interest d	Student loan interest deduction	Educator expenses deduction	expenses	Tuition and fees deduction	ind fees ction	Domestic production activities deduction	production
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	33,591,124	109,396,547	3,256,066	12,003,037	8,072,896	5,052,720	3,503,719	877,796	4,696,013	10,846,990	336,959	2,360,983
No adjusted gross income	396,882	1,388,020	13,756	51,703	53,862	43,905	862'9	1,366	99.201	314,857	1	:
\$1 under \$5.000	1,513,944	1,558,827	24,583	55,176	125,089	57,179	7,133	1,321	222.582	633,251	- 2,715	. 125
\$5,000 under \$10,000.	2,366,058	2,798,551	54,262	121,444	237,537	123,450	23,586	4,587	353,818	874,083	. 1,392	• 222
\$10,000 under \$15,000.	2.262.017	3,049,267	107,911	297,229	327,528	164,796	54,504	12,520	219,153	504,109	1,957	566
\$15,000 under \$20,000.	1,937,562	3,017,210	132,370	375,540	438,254	218,731	84.134	18,938	218,077	445,990	5,413	1,999
\$20,000 under \$25,000	1,786,523	3,031,966	164,907	434,935	539,695	279,433	87,305	20,673	168,711	356,447	3,300	1,260
\$25,000 under \$30,000.	1,763,579	3,187,150	193,885	586,128	609,688	340,635	132,707	31,497	146.169	295,031	9,423	5,057
\$30,000 under \$40,000.	3,202,211	6,366,173	416,483	1,273,817	1,140,014	730,053	373,526	85,141	252,045	489,921	12,560	8,074
\$40,000 under \$50,000.	2,924,209	6,700,428	398,722	1,397,762	961,423	673,592	350,942	83,059	371,590	836,448	11,268	4,405
\$50,000 under \$75,000	5,625,263	13,713,199	686,725	2,497,003	1,800,848	1,116,420	849,486	212,585	704.067	1,452,525	37,032	32,319
\$75,000 under \$100,000.	3,741,942	12,132,320	404,258	1,604,014	1,139,067	921,338	707,892	185,577	635,299	1,538,437	38,255	33,845
\$100,000 under \$200,000.	4,501,000	23,811,897	517,344	2,348,539	699,891	383,189	731,757	197,773	1,305,302	3,105,890	76,330	122,041
\$200,000 under \$500,000	1,131,192	16,396,000	107.928	737,354	1	ı	85,472	20,745	ı	ı	73.482	306,180
\$500,000 under \$1,000.000	267,145	6.031.755	21.626	144,241	1	1	8,477	•• 2.012	ı	1	29.456	266,249
\$1,000,000 under \$1,500,000.	69,413	1,913,692	5,178	35,041	1	1	:	:	t	1	11,252	180,282
\$1,500,000 under \$2,000,000.	31,646	923,913	2,221	16,231	ı	1	:	:	ı	ı	2,997	130,393
\$2,000,000 under \$5,000,000.	48,910	1,753,087	3,057	21,018	1	1	:	:	1	ı	10,993	418,532
\$5,000.000 under \$10,000,000	12.892	606,199	612	4,225	1	t	:	:	1	1	3,402	252,001
\$10,000,000 or more	8.738	1,016,894	238	1,638	;	1	:	:	1	ı	2,732	597,434
Taxable returns, total	24,092,310	93.026.272	2,765,155	10,521,622	6,666,196	4,245,150	3,171,146	799,060	3,438,155	7,651,245	318,498	2,347,280
No adjusted gross income.	2.046	23,704	386	2,292	4.	9.	۷٠	. 2	29	266	;	ı
\$1 under \$5,000	29,070	8,450	600'8.	. 4,410		ı	1	:	1	1	1651	٠.
\$5,000 under \$10,000	264,496	269,470	12,238	20,660	32,231	16,348	. 5.793	.1.028	40,518	669'66	. 651	. 159
\$10,000 under \$15,000	699,765	896,824	19,875	57,337	175,959	96,048	23,912	5,735	85.768	200,074	. 1,160	. 461
\$15,000 under \$20,000.	937,018	1,343,607	75,187	195,580	296.722	146,031	47,845	10,736	78.504	132,963	4,392	1,496
\$20,000 under \$25.000.	1,045,618	1,520,499	103,300	271,532	376,978	178,736	57,801	13,342	699'59	101,595	. 2,109	* 564
\$25,000 under \$30,000	1,127,498	1,859,638	126,520	356,556	465,004	257,119	98,311	23,335	63,439	115,379	3,841	2,436
\$30,000 under \$40,000	2,439,615	4,673,072	358,359	1.097.068	935,832	600.942	301.048	68,610	169,303	290,480	10,881	6.968
\$40,000 under \$50,000	2,503,613	5,586,363	354,012	1,246,834	853,819	606.720	309,688	73,046	330,584	734,815	10,340	3,659
\$50,000 under \$75,000.	5,296,179	12,645,017	657,878	2,392,370	1,702,705	1,051,153	803,397	199,776	672,131	1,355,387	34,689	28,662
\$75,000 under \$100,000.	3,691,770	11.928,925	397,790	1,575,760	1,128,369	910,374	698,852	183,347	628,199	1,519,659	36,653	32,781
\$100,000 under \$200,000.	4,487,981	23,665,358	515,942	2,342,630	698,573	381,674	730,578	197,354	1,303,973	3,100,928	76,002	121,365
\$200,000 under \$500,000.	1,129,499	16.373.002	107,771	736,445	1	1	85.442	20,737	ı	1	73,370	305,751
\$500,000 under \$1,000,000	266,782	6.024.728	21,597	144,088	1	:	** 8.473	2,012	1	1	29.428	265,993
\$1,000,000 or more	171,359	6,207,616	11,293	78,059	1	ı	:	:	1	I	34,331	1,576,979
Nontaxable returns, total	9,498,814	16,370,275	490,910	1,481,415	1,406,700	807,569	332,573	78,736	1,257,857	3,195,745	18,461	13,704
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

						Statutory adjustn	Statutory adjustments-continued					
Size of adjusted	Health account	Health savings account deduction	Dedu self-empl	Deduction for self-employment tax	Moving adjus	Moving expense adjustment	Payme Keog	Payments to a Keogh plan	Penalty on early withdrawal of savings	on early of savings	Alimor	Alimony pard
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total	215,781	510,690	16,694,655	22,733,881	1,134,137	3,076,563	1,256,900	21,268,404	805,625	265,870	588,463	8,954,038
No adjusted gross income	2,066	5,652	221,977	200,259	899'6	83,269	6,444	61,237	15,634	4,213	9,923	204,592
\$1 under \$5,000	. 658	1,152	1,165,901	268,743	13,352	30,628	8,454	21.250	45,604	11,156	3,296	35,022
\$5,000 under \$10,000	. 2,476	. 7,955	1,786,468	848,867	27,910	86,632	10.501	23,869	55,048	20.850	15,182	98,840
\$10,000 under \$15,000	. 4,018	. 5,295	1,628,949	1,122,636	54,812	87,629	8,299	74,260	49,828	14,401	11,113	81,588
\$15,000 under \$20,000	. 2,922	. 4,656	1,111,525	938,750	69,453	130,840	17,761	77,530	55,939	10,310	19,235	116,325
\$20,000 under \$25,000	13,224	14,709	884,829	861,174	83,296	122,465	19,483	114,593	49.036	13,999	10,837	54,754
\$25,000 under \$30,000	5,679	9,539	797,375	805,223	79,465	135,215	16,814	77,716	46,578	6,754	16,689	147,128
\$30,000 under \$40,000	9,729	18,538	1,317,895	1,488,890	134,699	269,713	50,140	310,322	75.301	17,362	36,562	220.006
\$40,000 under \$50,000	18,661	34,020	1,122,616	1,292,338	117,618	267,888	56,893	351,539	72,102	15,784	55,893	469.973
\$50,000 under \$75,000	41,888	94,204	2,178,367	2,914.558	218,530	567,288	131,466	1,042,786	145,124	31,239	121,348	1,053,376
\$75,000 under \$100,000	24,055	51,748	1.460,871	2,432,157	137,262	445,397	160,275	1,632,836	17.071	66,433	91,257	983.276
\$100,000 under \$200,000	51,216	134,599	1,925,078	4,539,652	152,379	585,578	383,459	5,951,038	82,431	25,090	118.255	2,087,496
\$200,000 under \$500,000	28,814	90.711	783,913	2,921,800	29.976	207,856	278.377	7.207,075	26,927	19,052	53,953	1,710,215
\$500,000 under \$1,000,000	7,508	27,764	189,360	994,390	•• 5,719	•• 56,166	71,078	2,690,691	5,652	3,175	15,406	762.867
\$1,000,000 under \$1,500,000	1,531	5,428	48,891	337,517	:	:	17,387	734,461	1,342	1,739	3,709	286.270
\$1,500,000 under \$2,000,000	407	1,475	21,856	170,983	:	:	7,134	310,322	929	633	1,640	137,334
\$2,000,000 under \$5,000,000	169	2,729	33,546	318,513	:	:	9,618	452,793	995	2.023	2.868	272,811
\$5,000,000 under \$10,000,000	122	398	9,038	109,139	:	:	2,044	84,156	232	1.050	748	89,208
\$10,000,000 or more	36	116	6,196	168,293	:	:	1,274	49,930	154	909	547	142,955
Taxable returns, total	183,688	451,121	10,109,961	17,895,284	938,816	2,512,501	1,174,318	20,751,639	598,219	201,723	532,250	8,321,570
No adjusted gross income	.5	.21	1,539	6.729	:	:	59	718	62	132	145	999'6
\$1 under \$5,000	1	ı	21,772	2,760	1.88	** 335	1	1	. 2,654	• 188	1	1
\$5,000 under \$10,000	ı	1	170,648	62,137	956'5.	14,557	1,276	* 2,561	11,594	536	1,317	• 14,222
\$10,000 under \$15,000.	1	1	391,318	236,593	34,227	44,495	. 439	. 31,713	19,459	6,161	. 4,844	* 38,205
\$15,000 under \$20,000.	. 652	* 3,177	449,887	350,355	34,348	69,521	12,011	46,114	32,146	4,457	11,172	70,511
\$20,000 under \$25,000	8,590	8,169	434,803	396,860	660'09	84,444	10,558	37,489	40,153	9,349	7,795	41,781
\$25,000 under \$30,000	. 2,749	* 3,161	419,013	384,657	62,986	98,011	9,199	40,997	37,265	5,510	14,384	117,513
\$30,000 under \$40,000	6,529	13,256	876,140	950,406	107,204	191,039	42,699	256,740	60,171	13.200	31,544	146,464
\$40,000 under \$50,000	14,456	28,788	893,912	987,277	103,450	209,595	48,022	303,882	63,909	14,499	52,207	399,853
\$50,000 under \$75,000	37,087	81,585	2,006,092	2,611,969	208,123	526,897	123,096	978,202	136,503	28.255	120,958	1,041,537
\$75,000 under \$100,000	23,377	50,537	1,438,129	2,382,618	134,603	434,311	159,582	1.623.359	76,049	66.228	91.235	982,529
\$100,000 under \$200,000	51,102	133,973	1,915,402	4,508,538	151,233	576,105	380,730	5.907.181	82,406	25.063	117,964	2,068,245
\$200,000 under \$500,000.	28,774	90,565	782,806	2,917,827	29,895	207,149	278,196	7,201,857	26,862	18,945	53.821	1,703,673
\$500,000 under \$1,000,000.	7,505	27,756	189,120	993,446	5,707	•• 56,042	71,046	2,689,661	5,643	3,168	15,375	760,326
\$1,000,000 or more	2,861	10,133	119,379	1,103,113	:	:	37,435	1,631,165	3,342	6,032	9.489	927,046
Nontaxable returns, total	32,092	59,569	6,584,694	4,838,597	195,321	564,062	82,582	516,765	207,406	64,147	56,212	632,467
Footnotes at end of table												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

					orango adjustinients-continued							
Size of adjusted	Self-emplo insurance	Self-employed health insurance deduction	Medical account	Medical savings account deduction	Certain busine reservist, perfor	Certain business expenses of reservist, performing artist, etc.	Other	Other adjustments 1	Basic stand	Basic standard deduction	Additional star	Additional standard deduction
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)
All returns, total	3,901,082	19,645,889	18,808	41,341	100,111	285,073	257,014	1,402,311	84,841,222	564,186,053	10,996,440	16,561,658
No adjusted gross income	91,893	395,272	:	:	• 305	. 197	2,010	21,380	1	1	t	1
\$1 under \$5,000	144,834	408,796	•• 305	689	7,653	31,163	. 1,309	. 3,180	11,134,021	48,366,055	829,461	1,163,785
\$5,000 under \$10,000	181,198	534,558	1	1	. 5,317	. 15.895	7,917	37,152	11,502,174	67,069,442	1,334,121	1,858,525
\$10,000 under \$15,000.	194,484	621,582	• 655	1,507	. 3,994	. 7,151	. 6,282	666'85.	10,585,057	66,852,369	1,604,388	2,348,323
\$15,000 under \$20,000.	184,054	630,834	1	ı	. 5,953	. 16,059	6,623	30,516	9,750,522	64,765,045	1,445,076	2,199,439
\$20,000 under \$25,000.	203,383	729,741	• 146	. 574	. 3,015	• 7,846	. 5,888	• 19,363	8,147,728	55,105,028	971,114	1,499,304
\$25,000 under \$30,000.	180,832	653,012	. 1,279	* 3,374	• 6,708	. 18,265	11,256	72,577	6,811,176	46,852,064	749,964	1,152,791
\$30,000 under \$40,000.	313,875	1,369,234	. 1,882	. 3.652	• 7,306	. 16,788	20,941	64,651	9,574,571	68,697,634	1,082,958	1,667,910
\$40,000 under \$50,000.	267,262	1,128,868	. 2,617	* 1,118	10,576	37,273	16,668	106,358	5,986,088	46,425,431	775,226	1,166,899
\$50,000 under \$75,000.	539,508	2,507,223	. 2,713	• 6,180	19,163	44,915	44,035	137,547	7,526,518	64,618,463	1,205,564	1,869,244
\$75,000 under \$100,000.	400,075	2,070,567	. 602	. 965	5,770	28,685	38,796	137,015	2,470,617	22.898,144	556,313	886,424
\$100,000 under \$200,000	642,227	3,891,460	4,765	11,971	22,370	53,610	64,709	360,388	1,125,928	10,536,442	363,749	623,878
\$200,000 under \$500,000.	376,983	2,982,549	** 3,844	•• 11,311	1,517	3,802	22,534	166,955	159,625	1,400,944	60,382	96,463
\$500,000 under \$1,000,000.	109,382	1,018,097	:	:	. 426	. 2,398	4.572	70,318	42.082	370,061	11,682	18.241
\$1,000,000 under \$1,500,000	29,699	282,281	:	:	. 25	• 605	1,586	26,232	11,664	106,819	3.060	4,956
\$1,500,000 under \$2,000,000	13,599	137,029	:	:	t	ı	625	12,809	5,681	51,757	1,481	2,430
\$2,000,000 under \$5,000,000.	19,952	200,845	:	:	80	• 414	808	50,086	6,459	58,798	1,598	2,579
\$5,000,000 under \$10,000,000.	4,786	49,872	:	:	S .	L	260	14,487	226	8,649	221	348
\$10,000,000 or more	3,056	34,068	:	:	:	:	191	17,297	333	2,908	83	118
Taxable returns, total	2,915,639	15,770,711	14,424	32,332	75,511	211,728	225,770	1,245,056	49,409,433	327,325,430	7,632,427	11,438,483
No adjusted gross income.	480	3,770	ı	ı	ı	ı		96.	ı	ı	t	ı
\$1 under \$5,000	. 651	. 757	1	ı	ı	ı	ı	ı	801,279	1,229,179	. 5,190	• 6,335
\$5,000 under \$10,000	18,308	33,163	ı	t	ı	1	. 1,657	. 4,401	3,682,529	17,767,525	123,643	153,356
\$10,000 under \$15,000.	60,973	145,727	ı	ı	1,997	. 4,922	. 2,962	. 29,355	5,474,539	27,303,783	930,702	1,182,586
\$15,000 under \$20,000.	98,016	297,399	ı	ı	• 2,647	• 9,424	* 2,672	. 5,843	5,350,968	29,746,008	920,943	1,273,486
\$20,000 under \$25,000	109,539	358,933	ı	1	. 2,010	. 2,237	. 3,295	. 15,468	4,980,230	29,961,188	904,114	1,413,147
\$25,000 under \$30,000	113,279	384,990	1	ı	. 6,017	• 18,036	• 6,944	. 51,938	4,629,793	28,509,475	706,397	1,096,123
\$30,000 under \$40,000	230,625	969,553	. 1,230	. 2.244	. 6,289	• 15,619	16,340	50,469	7,832,568	52,902,412	1,066,199	1,646,573
\$40,000 under \$50,000.	216,527	839,380	1.621	* 918	8,955	34,016	15,803	103,079	5,459,704	41,331,854	772,188	1,163,565
\$50,000 under \$75,000.	481,612	2,165,889	. 2,365	. 4.927	17,510	41,015	42,388	134,488	7,383,482	63,223,865	1,204,603	1,868,042
\$75,000 under \$100,000.	390,083	2,008,491	. 602	. 965	. 5,741	. 25,638	38.491	132,328	2,467,332	22,865,440	556,308	886,418
\$100,000 under \$200,000.	638,812	3,863,600	4,765	11,971	22,370	53,610	64,699	360,215	1,121,512	10,495,703	363,715	623,830
\$200,000 under \$500,000.	376,457	2,978,650	** 3,841	•• 11,306	- 1,512	. 3,787	22,486	166,406	158,636	1,392,716	60,318	96,371
\$500,000 under \$1,000,000.	109,257	1,016,926	:	:	. 426	• 2,398	4,561	70,251	41,865	368,331	11,673	18,229
\$1,000,000 or more.	71,022	703,481	:	:	.38	1,026	3,464	120,719	24,996	227,951	6,436	10,421
Nontaxable returns, total	085 442	3 875 178	4 384	0000	24.600	73.345	31.244	157.255	35 431 790	226 050 622	2 204 204 2	400 414

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

9 gross Income Number of returns (155)  All returns, total	Amount								
		Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)
	7 1,121,810,935	269,043,070	839,904,186	104,330,653	5,137,165,874	4,004.756	17.421,071	104,345,964	990,151,766
	1	2,876,385	9,179,786	ı	ı	0.890	** 148.003	7,184	137,462
	1 4,770,434	9,158,935	29,228,913	831,655	840,792	:	:	829,718	75,990
	8,753,500	15,383,275	49,134,708	4,306,986	7,514,711	:	:	4,301,209	738,151
	1 14,217,288	19,474,957	62,213,026	6,716,497	27,841,440	. 238	. 1,087	6,718,057	2,760,608
	19,764,976	20,305,871	64,880,926	8,349,482	56,397,904	. 687	. 988	8,350,096	6.060,785
\$20,000 under \$25,000.	0 23,093,617	18,825,428	60,157,164	8,783,347	85,498,398	1,986	4,537	8.780,776	9.894.850
\$25,000 under \$30,000.	1 27,349,343	17,129,265	54,751,803	8,312,937	113,233,998	2.003	3,697	8,311,983	13,597,807
\$30,000 under \$40,000	9 63,750,322	28,253,196	90,311,024	13,558,278	263,351,029	2,806	9.267	13,558,376	32,855.615
\$40,000 under \$50,000 4,630,770	0 71,017,053	23,057,203	73,729,020	10,471,822	285,012,456	20,439	29,940	10,472,749	38,473,643
\$50,000 under \$75,000	8 190,828,603	44,747,400	143,101,480	18,237,299	730,304,487	127,175	128,416	18,239,597	105,684,883
\$75,000 under \$100,000.	163,912,142	28,682,731	91,747,257	10,420,626	621,931,963	180,455	266,632	10,425,104	94,963,969
\$100,000 under \$200,000 9.681,401	1 267,928,010	30,857,785	98,329,559	10,782,157	1,054,728,764	1,453,782	2,661,737	10,788,843	195,134,709
\$200,000 under \$500.000	2 118,186,053	7.894,394	13,138,692	2.733.034	657,160,850	1,934,237	8.842,035	2,734,846	161,500,748
\$500,000 under \$1,000,000 482,243	3 41,719,994	1,537,272	574	523,352	313,445,881	272,057	5,324,732	523,966	86,205,566
\$1,000,000 under \$1,500,000.	16,410,416	359,725	107	127,680	138,339,811	:	:	127,769	38,939,334
\$1,500,000 under \$2,000,000	3 9,712,622	162,033	55	56,504	87.812.010	:	:	56,551	24,547,956
\$2,000,000 under \$5,000,000.	1 24,226,834	238,252	62	83,885	226,492,549	:	:	83,980	62,555,164
\$5,000,000 under \$10,000,000	3 14,065,260	60,172	19	21,381	132,899,011	:	:	21,407	35,390,423
\$10,000,000 or more 13,443	3 42,104,467	38,794	o o	13,732	334,359,818	:	:	13,754	80.634,102
Taxable returns, total 41,165,626	6 973,890,948	171,691,204	528,892,944	90,570,564	5,023,778,024	3,989,725	17,406,910	90,593,081	977,752,505
No adjusted gross income	1	10,718	34,226	I	ı	7.616	** 146,558	4,882	135,977
\$1 under \$5,000.	1 25,772	3,037	9,700	812,819	831,614	:	:	813,194	75,211
\$5,000 under \$10,000	102,773	1,045,951	3.338,201	3.709.277	7,015,578	:	:	3,710,338	689,118
\$10,000 under \$15,000	5 2,051,382	4,970,276	15,877,993	5,752,705	25.313,407	. 235	1,085	5,752,740	2,512,085
\$15,000 under \$20,000	5 5.732,125	6,515,132	20,815,988	5,988,432	47,482,697	929.	. 935	5.988,457	5.151,552
\$20,000 under \$25,000	9 9.326.824	7,291,600	23,303,852	5,886,222	68,097,481	1,986	4,537	5.886,278	8,121,943
\$25,000 under \$30,000 1,228,440	0 13,822,542	7,709,355	24,636,013	5,858,185	93,313,615	1,987	3,686	5,858,233	11,527,468
	9 40,265,030	17,251,609	55,142,038	11,106.368	236,966,822	2,670	9,248	11.106.472	30.063,254
\$40,000 under \$50,000.	7 52,628,190	17,268,346	55,213,338	9,324,900	267,742,679	17,171	28,143	9,325,210	36,589,475
\$50,000 under \$75,000 10,108,338	8 166.981,696	40.566,969	129,734,349	17,489,662	715.392.720	122,693	124,703	17,491,819	103,984,863
\$75,000 under \$100,000.	5 157,498,195	28,067,479	89,781,788	10,325,226	619.386.318	175,771	261,146	10,329,339	94,657,583
\$100,000 under \$200,000 9,642,837	7 262,858,730	30,718,832	97.887.654	10.760,740	1,053,604,785	1,452,643	2,660,339	10,767,383	194,942,357
\$200,000 under \$500,000.	0 116,859,532	7,880,160	13,116,982	2,730,413	656,545,274	1,934,224	8,841,987	2,732,229	161,352,818
.000.		1,534,515	571	522,787	313,129,523	** 272,054	** 5,324,542	523,401	86,119.070
	9 104,567,429	857,226	252	302,828	918,955,511	:	:	303,106	241,829,730
Nontaxable returns, total 6,589,801	1 147,919,988	97,351,866	311,011,242	13,760,089	113,387,849	15,031	14,161	13,752,883	12,399,261

[1] Other adjustments does not include the foreign housing adjustment.

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based.

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

	Nember	Admsted	Salaries a	Salaries and wages	Taxable	Taxable interest	Tax-exem	Tax-exempt interest	Ordinary	Ordinary dividends	Qualified	Qualified dividends
Size of adjusted gross income	jo	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums	less deficit	returns		returns		returns		retums		returns	
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.01	0.08	0.10	0.16	0.25	0.70	1.10	1.45	0.39	0.73	0.44	0.86
No adjusted gross income	137	1 03	2.76	3.32	1.96	2.16	7 23	7.13	2.33	3 18	2.57	3.44
\$1 under \$5,000	0.81	0.94	0 94	1.64	1 75	3.83	9.72	22.05	2.31	3 96	2.54	4 52
\$5,000 under \$10,000.	0.79	0.81	0.91	1.03	1.72	3.91	8.22	15 32	2.47	4 47	2.75	5.27
\$10,000 under \$15,000	0 82	0.82	96:0	1.03	1.67	3.74	7.94	20.54	2.39	4 31	2.68	5.07
\$15,000 under \$20,000	0.84	0.85	0.95	1.00	1.64	3.89	7.88	20.61	2.39	4.84	2.68	5.98
\$20,000 under \$25,000	0.91	0.92	1 00	1.04	175	4 34	8.60	13.94	2.57	527	2.92	5.85
\$25,000 under \$30,000.	0 97	86 0	1.05	1.09	1.76	4 78	7.98	15 59	2.68	5.81	2.98	7 19
\$30,000 under \$40,000	0.75	0.75	08.0	0.84	1 25	3 60	5.63	13 61	188	4 33	2.08	5.10
\$40,000 under \$50,000.	77.0	0 77	0.83	0.87	1.22	3 73	5.57	17.53	1 86	4.46	2.07	5 31
\$50,000 under \$75,000.	0 52	0 52	0.56	09 0	0.77	2.81	3.44	7 25	1.18	3 14	1.31	3 89
\$75,000 under \$100,000.	0.69	69 0	0.75	0.80	0.89	3.40	3.83	7.74	1.32	3 76	1.48	4.50
\$100,000 under \$200,000.	0 63	09 0	69.0	0.73	0.71	2.73	2.32	4 43	0.94	2.69	1.02	3 24
\$200,000 under \$500,000.	0.73	0.67	0.83	0.94	92.0	2.52	1.72	3 45	0 88	2,40	0.93	281
\$500,000 under \$1,000,000.	26:0	0.86	1.13	1.36	96.0	2 51	1.63	2 89	1 06	2.72	1 10	3 15
\$1,000,000 under \$1,500,000	121	1.14	1.40	185	1.22	2.64	1.74	3 22	1.28	3.12	1 33	3.54
\$1,500,000 under \$2,000,000	0.92	0.93	1 0 7	1.52	0.93	2 19	1.35	2:95	0.98	2.88	1.01	3.38
\$2,000,000 under \$5,000,000	0.51	0 43	09:0	0.89	0.51	1 12	69 0	141	0.53	1.45	0 55	1 70
\$5,000,000 under \$10,000,000.	0.55	0.45	0.62	0.88	0.55	0.72	990	0.57	0.56	1.10	0.58	1 29
\$10,000,000 or more	0.02	0.01	0.02	ı	0.02	0.03	0 02	0.07	0 02	1	0 02	1
Taxable returns, total	0.15	0.10	0.19	0.19	0.28	0.76	1.16	1.50	0.43	0.76	0.48	06:0
No adjusted gross income	13 40	1.64	18 20	12.77	12.65	1 80	22 64	25.37	14.54	3.81	15.39	4.27
\$1 under \$5,000	3 23	3 58	4 74	6.74	4.20	7.72	20.99	33 67	4.00	6.01	4 20	6.80
\$5,000 under \$10,000	1 54	1.57	1.61	1.71	3 23	8 43	14 46	25.65	4.22	8.01	4 61	9 20
\$10,000 under \$15,000.	1 22	1.23	1.38	1,45	2.37	5.26	10.92	25.25	3.39	5.99	3.77	7 01
\$15,000 under \$20,000.	1 20	1.20	1 34	1.40	2.17	5.08	10.12	20.60	311	6.46	3 48	7.92
\$20,000 under \$25,000	121	1.21	1.35	1 40	2.06	4.70	06 6	18 22	2.95	5 84	3.33	99:9
\$25,000 under \$30,000	1.22	1.22	1.33	1 38	2.02	5.16	8 83	18 77	3.00	6.07	3 35	7.52
\$30,000 under \$40,000.	0.86	0.86	0 92	0.97	1.38	3.81	6 24	16 20	2 04	471	2.25	5.57
\$40,000 under \$50,000.	0.84	0.84	0.91	96:0	1.30	3.91	5.79	19 66	1 96	4 68	2.17	5 64
\$50,000 under \$75,000	0.54	0.55	0 58	0 63	0.79	2.89	3.52	7 79	121	3 24	1.34	4 02
\$75,000 under \$100,000	0 7 0	0.70	0.76	0.80	0.89	3.45	3.88	8.09	1.33	3.81	1 49	4.56
\$100,000 under \$200,000.	0.63	090	69 0	0.73	0.72	2.76	2 33	4 55	0.95	272	1 03	3.28
\$200,000 under \$500,000	0.73	290	0.83	0.95	0.76	2.55	1.73	3 49	0.88	2.41	0.93	2.83
\$500,000 under \$1,000,000	96:0	0.86	113	1.36	0.99	2.53	164	2.91	1.06	2.74	1 10	3.17
\$1,000,000 or more	0 20	0.18	0.59	0 49	0:00	0 44	29:0	0.73	0.53	0.58	0.55	0.67
In the section of the			00.0	•	00.0	,	,	69.9	.,,,	30.0	**	7.0

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income  All returns, total	tax refunds	spur	received	ved	Net income				distrit	distributions	Tarrella	
						come	Net	Net loss		onor:	l axable net gain	net gain
1 :	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
:	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
No adjusted gross income \$1 under \$5,000	0.51	0.77	3.80	5.93	0.35	0.74	0.98	1.47	1.39	3.76	29:0	0.41
\$1 under \$5,000	661	8.52	28 77	29 72	4 35	5 11	2.39	3 30	14 83	14 15	4 68	2 28
	8.94	14 25	3156	51 04	2 20	3.30	6 63	13.96	5.33	7 39	4 00	13 21
\$5,000 under \$10,000	7.31	11.32	16.27	18.35	185	2.28	5 74	10 13	6 58	11 17	4 06	6 10
\$10,000 under \$15,000	92 9	8 47	11.71	13 12	1 99	2 40	5 78	9 24	6 55	12 80	4 15	7 39
\$15,000 under \$20,000.	4 70	8 8 7	12.32	14 22	2 46	3 14	4 78	7 59	2 08	16 47	4 07	6 40
\$20,000 under \$25,000.	4 17	8 05	14 20	17 96	281	3 74	5 08	7 34	6.94	14 29	4 33	6 73
\$25,000 under \$30,000.	3 62	5.16	13 38	17 19	2 95	4 08	5 31	8 07	7.36	14 15	441	7 61
\$30,000 under \$40,000	2 2 1	3 12	9 42	11 93	2 27	3 35	3 94	5 94	5 15	14 54	3 14	5 44
\$40,000 under \$50,000.	1.98	3.13	11.53	14 95	2 43	3 88	4 07	999	505	12 80	3 04	5 37
\$50,000 under \$75,000	1.18	1.79	9.74	12.08	1 68	2.76	2.67	4 41	334	8 12	1 98	3.33
\$75,000 under \$100,000	1.32	2 18	17.38	23 02	5 09	3 32	3 56	5.86	4 04	9.61	2 22	3 62
\$100,000 under \$200,000	11	1 70	16 24	18.96	1 60	2 16	3 00	4 69	3 25	10 75	147	2.11
\$200,000 under \$500,000.	1.53	2.60	17.23	** 22.82	1.75	2.27	3 64	5 38	4 27	9.70	1 25	1 82
\$500,000 under \$1,000,000.	1.86	3.81	:	:	2 27	3 21	4 26	551	6.92	16.71	136	1 83
\$1,000,000 under \$1,500,000	2 00	1187	34 53	49 35	2.71	3.98	4 51	5.49	988	17.72	1 52	1 97
\$1,500,000 under \$2,000,000.	1.55	3.01	26 33	31 58	2 45	4 60	3 97	7.19	29 6	51 29	1 18	1 68
\$2,000,000 under \$5,000,000	98 0	1 89	17 98	37 21	1 39	2 86	2 06	3 06	7 39	59 13	0 63	0.79
\$5,000,000 under \$10,000,000	080	1.88	17 48	42.63	1.30	3 06	1 67	26.0	10.91	22 43	0.61	0.61
\$10,000,000 or more	1	1	1	1	0.11	0 62	1	1	1	1	ı	ı
Taxable returns, total	0.54	0.80	4.47	6.65	0.63	0.91	1.23	1.81	1.50	4.04	0.72	0.42
No adjusted gross income	35 30	27 05	ı	ı	29 16	11 24	29 76	574	62 12	78 75	15 63	2 55
\$1 under \$5,000	37 26	49 00	1	ı	22.35	31.31	41.62	52.70	96 92	8 76	5 74	11 84
\$5,000 under \$10,000	23 10	46 66		46 32	69 9	8.79	15 61	21 43	9 26	16 09	6.27	8 14
\$10,000 under \$15,000.	10 89	17 79	16 69	18.50	4 30	5 4 5	10 27	15 18	8 68	17 42	577	8 41
\$15,000 under \$20,000.	6 72	9 28	16.75	18 85	4 00	5.30	8 16	14 48	9 04	20 17	5 31	8 46
\$20,000 under \$25,000	5 4 1	7 43	19 88	24 30	4 07	5 59	6 94	10 35	7.90	16 20	4 98	787
\$25,000 under \$30,000.	4 46	5.94	16 41	21 28	4 17	6.02	96 9	10 21	8 0 8	15 60	4 95	8 46
\$30,000 under \$40,000.	2.50	3 62	10.43	13 22	2.84	4.31	4 70	7 14	5 55	15 60	3 44	26.9
\$40,000 under \$50,000	2 14	3 16		15.21	2 79	4.54	451	7 30	5.26	13.30	3 22	5.70
\$50,000 under \$75,000.	1 22	186	9 74	12.09	1 78	2.95	2 80	4 66	3 40	8 27	2 04	3 44
\$75,000 under \$100,000	1.33	2 21	17 66	23 68	2 11	3.37	3 61	5.99	4.05	9 64	2 24	3.68
\$100,000 under \$200,000	111	171	16.24	18 96	161	2.16	3 02	4 76	3 25	10 76	148	2.12
\$200,000 under \$500,000	154	2.62	• 17.25	• 22 83	175	2 28	3 65	5 45	4 28	973	125	1 82
\$500,000 under \$1,000,000.	1.86	3.83	:	:	2 28	3.22	4 27	5 58	6.93	16 72	136	1.83
\$1,000.000 or more.	0.84	2.13	16.74	17.66	1 28	1.57	2 01	1 47	29.9	27 80	0.61	0.27
Nontaxable returns, total	1.92	2.92	7.28	9.72	0.74	1.33	1.85	2.53	3.85	6.78	2.10	2.54

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	Tax	Taxable net loss	Short	Short-term capital gain	Shor	Short-term capital loss	Shar loss ca	Shart-term loss carryover	Net short-ter sales of car	Net short-term gain from sales of capital assets	Net short-term loss from sales of capital assets	m loss from pital assets
gross income	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	0.75	0.80	1.14	1:37	1.00	96:0	1.43	1.16	1.12	2.23	1.29	1.97
No adjusted gross income.	2 23	2.39	6.75	6.32	3.42	2.65	3.95	2.82	5.79	7.30	5.93	90.9
\$1 under \$5,000	3 66	3.86	6.76	29 63	5.34	8.83	6.87	9.64	6.38	14.90	7 54	19 29
\$5,000 under \$10,000.	3.96	4.15	06:9	12.89	6.05	8.71	7.73	90.6	92.9	14.02	8.19	20 64
\$10,000 under \$15,000 .	4 17	4.52	7 19	15 26	6 4 1	9.38	8.98	10.26	7 01	14 25	8.11	17 80
\$15,000 under \$20,000.	4.23	4 62	7 25	15.21	6.29	8.53	8.97	9.55	7.27	14.76	8.04	16 00
\$20,000 under \$25,000.	4 64	5.12	7.35	15.50	6.72	8.57	9.78	9.61	7.14	14.48	8:38	17 46
\$25,000 under \$30,000.	472	5.15	69.7	24.49	6.97	10.01	10.55	10.95	7.67	22.81	8.51	19.75
\$30,000 under \$40,000	3.31	3 66	5 38	12.21	4.78	6.53	7 28	7.65	5.43	12.16	5.97	9.62
\$40,000 under \$50,000	3.48	3.86	5 10	13 83	4 96	7.03	7.36	7.56	5.04	12.85	6.14	14 42
\$50,000 under \$75,000	2 23	2.50	3 39	8.37	3.14	4.15	4.97	4.59	3.34	7.94	3 86	8 53
\$75,000 under \$100,000	2.54	2.80	3.71	9 19	3.47	4.67	5.33	5.11	3.67	9.36	4.26	8.79
\$100,000 under \$200,000	1.79	195	2 44	5.36	2 25	2.87	3.39	3.14	2.42	5 2 5	2.78	6.01
\$200,000 under \$500,000	1 66	1.77	2.01	5 44	1.83	2.73	2.76	3.70	198	7.91	2.27	4.72
\$500,000 under \$1,000,000.	2 10	2 16	2 10	4.95	1.89	2.87	2 80	3.23	2 11	5.33	2.34	5.39
\$1,000,000 under \$1,500,000.	2 62	2.68	2 25	5.25	2.12	3.15	3.06	3.57	2.33	6.10	2.55	4 75
\$1,500,000 under \$2,000,000.	2.17	2 24	1.75	4.83	1.69	3.78	2.55	4.63	1.82	6.03	2.02	5.57
\$2,000,000 under \$5,000,000.	1.36	1.39	0.94	2.31	0.95	1.95	1.43	2.40	1.02	3 45	1.10	5.56
\$5,000,000 under \$10,000,000	1 49	1.51	0.83	1.38	06:0	0.94	1.38	1.16	0 93	2.08	0.98	1 47
\$10,000,000 or more	0 15	0.16	0.04	0.01	1	1	1	1	0.05	ı	ı	ı
Taxable returns, total	0.89	0.97	1.22	1.40	1.14	1.19	1.72	1.43	1.21	2.39	1,41	2.15
No adjusted gross income	21 76	21.07	23 09	96 6	19 25	7.90	22.22	8.12	28.18	9.51	25.55	19.53
\$1 under \$5,000	13 13	15.26	10.31	19.39	14 77	31.01	22.97	33.00	10.31	19 26	17.82	58.61
\$5,000 under \$10,000	60 6	10.29	10 84	25.57	13.56	29.01	21.13	21.54	11.10	26.70	17 43	96.07
\$10,000 under \$15,000.	661	7.38	10 75	21.79	9:90	18.17	15.83	20.53	10.69	19 40	11.59	35 44
\$15,000 under \$20,000.	5.78	6 45	9.53	22.39	8.79	13.48	13.03	14.94	9.64	19.88	11.43	25.27
\$20.000 under \$25.000	5 70	6 27	8 61	19 29	8.67	12 20	13.78	13 49	8.48	19 34	10 45	22.68
\$25,000 under \$30,000.	5 54	6 14	878	28.41	8.51	13 99	13 53	14 96	8 85	27.36	10.19	29.08
\$30,000 under \$40,000.	3.72	4 15	96:5	13 26	5.52	8 25	8.56	9 7 8	6 02	12 86	989	10 62
\$40,000 under \$50,000	3 69	4.09	5.37	15 11	5 35	96.7	76.7	8.64	5.29	14.06	6.56	16.20
\$50,000 under \$75,000	2.32	2.60	3.50	8.64	3.28	4.65	5.27	5.20	3.46	8.46	4.01	9 15
\$75,000 under \$100,000.	2.57	2.84	3.76	9.32	3.51	4.91	5.42	5.38	3.72	69.6	4.29	9.05
\$100,000 under \$200,000	1.80	1 96	2.45	5 42	2 2 7	2.94	3 42	3 22	2.42	5.32	2.79	6.12
\$200,000 under \$500,000	1.67	1.77	2.02	5.47	1.83	2.80	2.77	3.79	1.98	7.97	2.27	4.80
\$500,000 under \$1,000,000	2.10	2.17	2.11	4.98	1.89	2.94	2.81	3.27	2.11	5.36	2.35	5.58
\$1,000,000 or more	1.33	1.36	0.91	0.80	0.92	1.07	1.39	1.40	66:0	1 65	1.07	1 20

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	Short-term gain from other forms (2119, 4797, etc.)	1 gain from 119, 4797, etc.)	Short-term lo forms (4684, 6	Short-term loss from other forms (4684, 6781, and 8824)	Net short-term partnership/ S-corporation gain	n partnership/ ition gain	Net short-term partnership/ S-corporation loss	n partnership/ ation loss	Long	Long-term capital gain	Long	Long-term capital loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(36)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	5.35	3.04	5.05	4.46	2.53	1.58	3.60	3.52	0.68	0.42	0.81	0.75
No adjusted gross income	20.54	12.32	20 75	12 60	13 83	7 91	16.16	11 62	4 52	2.18	2 43	2 13
\$1 under \$5,000	69 24	41.56	45.26	62.45	28.67	88.35	27 44	28 90	4 03	12 46	3 89	5.59
\$5,000 under \$10,000	58 22	66.75	71.59	60 84	21 59	38 35	31.67	71.08	4 17	6 55	4 17	4 87
\$10,000 under \$15,000.	49.43	67.22	48.35	59 15	26.99	41.36	33 00	16 69	4 23	7.73	4 51	591
\$15,000 under \$20,000	38.84	44 48	41.19	44 43	23 64	38 61	29 51	63 04	4 20	6 68	4 52	5.63
\$20,000 under \$25,000.	48.75	67.20	45.07	76 82	29 96	51 27	35.07	78.66	4.54	7.39	4 94	6.10
\$25,000 under \$30,000	55 28	5180	47.29	52 48	24 73	48.64	29 26	60.46	4.56	7.72	5 15	6.54
\$30,000 under \$40,000	27.20	51.00	39.39	48 89	15.36	32.79	17.98	48 58	3 25	5.70	3 59	4 62
\$40,000 under \$50,000	36 60	67.56	32.95	40 68	16.65	38.57	23 22	38.80	3.16	5.59	3 76	4 32
\$50,000 under \$75,000	21.87	30.96	24 62	31.37	10.83	31.54	14.34	24 65	2.05	3 44	2 4 1	3 00
\$75,000 under \$100,000	22.58	56 46	23.91	32.62	10.81	22 50	15 43	46 99	2.30	371	2 76	3 42
\$100,000 under \$200,000	14.06	30.44	13.73	24 14	5 91	11.57	8.08	21.11	1.50	2.14	1.93	2 22
\$200,000 under \$500,000	9 40	20 68	8 25	19 43	3.96	11 65	5 46	15 44	1 24	1 83	1.80	2.34
\$500,000 under \$1,000,000	6 92	18.64	6.01	19 92	3 11	7.76	4 63	13.06	1 34	1.84	227	2.82
\$1,000,000 under \$1,500,000	5.66	13 29	5.39	16 77	2.84	7.00	4.51	8 97	1.50	1.98	2 81	3.80
\$1,500,000 under \$2,000,000	4.59	15.20	4 10	8.74	2 23	6.38	3.55	6 13	117	1 69	2 34	3.73
\$2,000,000 under \$5,000,000	2 11	6.87	1.89	6 64	1.07	2.73	1 82	3.84	0.62	080	1 49	2.04
\$5,000,000 under \$10,000,000	1.62	4 00	1 40	126	0 88	1.62	1 49	1 39	061	0 63	161	148
\$10,000,000 or more	0.10	ı	1	1	900	0.02	ı	ı	ı	ſ	<b>6</b> 1.0	11.0
Taxable returns, total	5.55	3.09	5.35	4.84	2.63	1.58	3.78	3.71	0.73	0.42	0.97	0.95
No adjusted gross income	61 40	5 28	14.74	5 86	13 78	17.76	37 24	8 80	15 43	2 61	20.51	2.90
\$1 under \$5,000	1	1	•• 70.98	•• 93.30	45.54	57.81	57.99	87.43	5.93	12.37	13 12	22.61
\$5,000 under \$10,000	72.82	93 76	:	:	32 65	60 48	45.59	82.64	6 43	8.52	9 55	15 08
\$10,000 under \$15,000	99 96	90 43	ı	1	38 45	92.69	58 94	14.07	5.90	9 11	7 20	10 69
\$15,000 under \$20,000	54.94	63 44	44 10	50.92	27 74	49.96	34 59	39 72	5.47	96.8	6 16	8 29
\$20,000 under \$25,000	67.11	62.88	59 16	53 28	35 62	59.52	43 84	94 12	5 20	8 24	5 97	7 79
\$25,000 under \$30,000	55 82	96.96	87.00	89 26	28 23	68.78	46 73	89 62	5.13	8.74	5 98	8 22
\$30,000 under \$40,000	27.64	51 15	51.45	65.48	19.35	47.00	20 23	40.82	3.57	6.39	4.00	5 69
\$40,000 under \$50,000	389/	75 12	37.19	4681	18/3	5241	25.05	47.33	335	590	3.99	884
on'non ander \$75,000	47:77	33.65	58.09	36.73	46. E	34.35	14.90	70.07	7 11	3.5/	94 4	3 24
\$75,000 under \$100,000	22.81	56 68	24.66	34.03	11.16	24 80	15 57	47.59	2.31	3.77	2.79	3.56
\$100,000 under \$200,000	14 10	30.54	14.03	25.36	5.98	11.87	8.17	23.61	1.51	2.16	1.94	2.30
\$200,000 under \$500,000	9 45	20 82	8 30	21 41	3.98	11.84	5 48	15.86	1.24	183	1.80	2 38
\$500,000 under \$1,000,000.	6.95	18 74	6.03	21.20	3 12	7.83	4.64	14.52	1.34	185	2 2 7	2 96
al, uou, uou or more	1.80	1.75	09.1	6L.2	00 -	0.83	L'.1	1 65	0.60	0.27	4	2.48
Nontaxable returns, total	40.04	10.01										

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of vanation for number of returns and amount (percent))

					Sales of capital as	ssets reported on	Sales of capital assets reported on Form 1040. Schedule D-continued	fule D-continued				
Size of adjusted	Net long-ter sales of ca	Net long-term gain from sales of capital assets	Net long-te. sales of ca	Net long-term loss from sales of capital assets	Long- loss ca	Long-term loss carryover	Long-term gar forms (2119	Long-term gain from other forms (2119, 4797, etc.)	Long-term loss from other forms (4684, 6781, and 882	Long-term loss from other forms (4684, 6781, and 8824)	Net long-term partnership/ S-corporation gain	partnership/ tion gain
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)	(69)	(09)
All returns, total	0.81	29.0	1.08	1.53	0.91	0.82	1.34	0.84	5.88	5.21	1.79	0.67
No adjusted gross income	4 62	3.77	4 26	4 55	2 86	2 29	5 94	3.67	23 60	11 48	6 77	2 87
\$1 under \$5.000	4 43	15 83	5 42	11.33	4.39	6 26	13 55	32 17	45 28	63.06	19 71	62.73
\$5,000 under \$10,000	4 7 7	7 4 7	5 91	951	4 69	5 25	10 01	15 33	72 17	66 40	13.78	25.63
\$10,000 under \$15,000	4 79	7.97	6 07	10.88	5 25	6.42	9 48	16.34	54.73	68.39	17 70	40.59
\$15,000 under \$20,000	4 90	8 24	6 13	10 96	5 35	66.5	9 74	18 53	4167	69 36	15 70	25 40
\$20,000 under \$25,000	5 28	8 76	6 41	10 40	5 79	6 88	9.30	16.12	46 87	81.16	15 20	23 93
\$25,000 under \$30,000	5 46	9 44	6 54	11.13	6 03	7.17	919	14 85	47.56	52 71	15.34	28 48
\$30,000 under \$40,000.	3 85	8.79	4.56	7 78	4 44	5.32	6.84	10.76	36.61	48.58	10 32	16.85
\$40,000 under \$50,000	3.76	6 58	4 65	6.29	4 55	5.07	6 77	11.59	34 17	44 43	10.79	19 22
\$50,000 under \$75,000	2.41	4 36	2.97	5.80	2.89	3.35	4.58	7 40	25 50	31.71	6 75	15.89
\$75,000 under \$100,000 .	271	4 70	3.46	6 26	3.22	3 66	4 65	6.75	26 04	35.36	7 33	13 82
\$100,000 under \$200,000	1.78	2 84	2.38	4 17	2.15	2.39	2 92	3.83	14 96	18.56	4 08	7 01
\$200,000 under \$500,000	147	2 58	2.22	4 26	181	2.51	2 23	301	9 53	21.79	2.73	5 20
\$500,000 under \$1,000,000.	1.58	2.69	2.64	4 20	2.09	2.88	2.12	3.01	7.26	21 67	2.24	4.09
\$1,000,000 under \$1,500,000	1.76	2 95	3 05	5 68	2 44	3.39	2 16	3 19	6.83	19 42	2 18	391
\$1,500,000 under \$2,000,000.	1.35	2 50	2.59	7.39	1 98	3.50	1.76	2.89	5.31	9 65	1.71	3.25
\$2,000,000 under \$5,000,000	0.75	1.32	1 46	5.91	121	1.95	0.88	1.43	2.58	9 17	0.83	1 52
\$5,000,000 under \$10,000,000	0.70	1.04	1.36	1.91	123	1.39	0.77	1.02	2 09	1 48	0.72	1.02
\$10,000,000 or more	1	1	0 11	0 18	1	1	0.03	ı	1	ı	0 03	I
Taxable returns, total	0.87	69:0	1.20	1.74	1.08	1.01	1.44	98.0	6.31	5.77	1.87	0.67
No adjusted gross income	18 38	5 62	14 21	5.62	20 55	3 49	18 92	4 69	21 28	5 62	14 35	2 84
\$1 under \$5,000	6 94	10 17	12.70	22 96	14 11	21.77	29.99	73.84	** 70 98	•• 93.30	33.42	46.32
\$5,000 under \$10,000	7 39	10.59	11.14	28 14	11 60	16 86	40 52	35.60	:	:	19.38	39 08
\$10,000 under \$15,000.	6.75	10.97	9 19	16 93	9 10	11.58	16 66	25.01	I	ı	24 74	34 15
\$15,000 under \$20,000	6.37	10 70	8 17	14 37	7 44	8 82	15 20	27.85	44 22	74.33	19.77	36 57
\$20,000 under \$25,000	6 11	10 21	7 69	12.76	691	8 87	10.79	18 47	59 16	52 67	18 60	32.03
\$25,000 under \$30,000	609	10 44	7 43	13.91	7.05	8 84	10 92	17.93	87 00	89 26	18 81	45.49
\$30,000 under \$40,000	4 24	10.28	4 99	8 90	5.05	673	7 70	12.88	45.76	64.33	12.08	20.48
\$40,000 under \$50,000.	3 97	6 87	4.95	661	4 85	5 82	7.37	13 23	36.16	53.19	11.59	20.92
\$50,000 under \$75,000	2 48	4.56	3 06	5 76	2.99	361	4 83	801	29.38	36.59	7 02	13 96
\$75,000 under \$100,000	2 73	4 79	3 49	6 40	3 26	381	4 71	6.91	26 57	37.27	7 45	14 61
\$100,000 under \$200,000	178	2 86	2.39	4.24	2 16	2.48	2.93	3.87	15 33	19 42	4 12	7.21
\$200,000 under \$500,000	1 47	2.60	2.25	4.32	1.81	2.55	2.23	3.02	9:28	23 82	274	5.26
\$500,000 under \$1,000,000.	1 58	2.70	2 64	4 89	2.10	2.91	2.12	3.02	7 28	23 13	2.25	4 12
\$1,000,000 or more	0.72	0.47	1 43	2.25	117	127	0.84	95 0	2.35	2.85	0 79	0.43
Nontaxable returns, total	2.33	3.18	2.48	3.34	1.80	1.68	3.82	4.09	16.18	12.22	6.32	5.26
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

	Sales of capita	assets reported	Sales of capital assets reported on Form 1040, Schedule Dcont	edule D-cont		Sale of	Sale of property			
ı	Net long-term	long-term partnership/	Schedule D	capital gain		other than capital assets	apıtal assets		Total taxable	axable
Size of adjusted	S-corpor	S-corporation loss	distributions	utions	Net gain	neg	Net loss	05.5	IRA distributions	nbutions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)	(20)
All returns, total	3,45	4.99	0.74	1.27	2.20	2.59	2.38	3.43	0.86	1.44
No adjusted gross income	13 95	7 33	4 02	89 9	8 00	6.38	7 14	6 82	7 10	9 32
\$1 under \$5,000	23 52	71 19	4 22	6 94	17 68	33.34	19 08	37 29	95'9	16 33
\$5,000 under \$10,000.	26 15	36.54	4.49	8 86	15.10	23.97	15 79	26.90	4 18	5 54
\$10,000 under \$15,000	29.70	71.79	4.68	77.7	16.57	24 04	17.81	29 60	3 48	4.73
\$15,000 under \$20,000	21 08	43.91	4 70	09 2	14 22	21.68	17 26	37 69	3 36	4 64
\$20,000 under \$25,000	27 62	59.30	521	12.52	14 92	20 73	15 10	26.52	3 82	5 59
\$25,000 under \$30,000		41 68	521	8.36	13.16	21 45	15.39	26 10	3 89	5 66
\$30,000 under \$40,000	18.59	27.66	3 65	6.37	10 18	14 11	11 34	20.30	2.97	4 46
\$40,000 under \$50,000	17 42	36 35	3 67	92'9	10 65	18 82	13 12	22 13	3 12	4 77
\$50,000 under \$75,000	11 07	26 36	2.32	4 41	6 63	10 72	8 69	17 64	2 15	3 35
\$75,000 under \$100,000.	12.10	20 37	2 60	5 58	7.91	11.13	80.6	19.35	2 70	4 15
\$100.000 under \$200,000		18.63	1 65	3.39	5.18	8.87	5.52	10 42	2.31	3 68
\$200,000 under \$500,000	5 49	21 74	1.36	3 27	3 99	8 12	3 90	9 33	2.75	5 08
\$500,000 under \$1,000,000	4 87	11 28	1 47	3 53	3.72	8 03	3 43	6 44	3.48	7 35
\$1,000,000 under \$1,500,000	4.87	17.18	171	3.96	3.51	8.80	3.62	7.78	3 95	10.78
\$1,500,000 under \$2,000,000	4 19	11 48	1:31	4 08	2.96	8.19	2:92	7 55	3.41	9 05
\$2,000,000 under \$5,000,000	2.45	5 59	0 72	2 60	1 49	4 11	163	3 57	201	6.52
\$5,000,000 under \$10,000,000	2 12	2 88	0.72	2.52	1 20	2.91	140	0 76	1.83	6 55
\$10,000,000 or more.	:	1	0 03	ı	200	1	ı	ı	1	1
Taxable returns, total	3.70	00.9	08.0	1.33	2.45	2.85	2.67	3.67	0.95	1.54
No adjusted gross income	21 53	11.71	21 86	8.76	22 41	6.24	8 91	2 48	21 99	27.55
\$1 under \$5,000.	41 80	54 05	7 03	10 12	22 66	27.33	99 02	74 68	34 09	37 63
\$5,000 under \$10,000.	41.72	44 45	7.46	16 67	49 74	90.33	38 26	70 39	13.96	17 96
\$10,000 under \$15,000.	44.56	55.28	28.9	10 66	26.66	40 48	31 13	54 19	4 97	6 85
\$15,000 under \$20,000	28 96	65 40	6 14	10 07	20.59	32.17	29 96	59 92	4 42	6 15
\$20,000 under \$25,000	30 85	78.50	5.90	15 12	19 05	29 06	19 93	34 04	4 19	6 10
\$25,000 under \$30,000	36.88	29 99	5 88	9.36	18.97	38.46	19 40	32 50	4 17	6.03
\$30,000 under \$40,000	22.44	39 16	3.96	66.9	12 33	17.71	13 66	28 24	3 13	4 73
\$40,000 under \$50,000.	18.32	44 10	3 85	6.88	12 36	22.03	13 93	24 52	3.21	4.90
\$50,000 under \$75,000.	11.39	28 90	2.37	4.53	7 01	11.78	931	19 88	2 17	3.39
\$75,000 under \$100,000	12.39	20 96	2.62	5 65	8.08	11 41	9.35	20 64	2.71	4 18
\$100,000 under \$200,000	7.35	19.42	1 66	3 42	521	8.99	5 58	10 45	2.32	3 69
\$200,000 under \$500,000	5.50	22 50	1 36	3.28	4.00	8.16	391	9.52	2.76	5 10
\$500,000 under \$1,000,000.	4 88	11.61	1 47	3 54	3.73	8 06	3 44	6.57	3 49	7 40
\$1,000,000 or more	2.25	3.34	0 71	1.22	1 36	1.82	154	1.82	1 88	4 44
	9	7 70	2.16	3 77	3,5	9	5 27	6.08	215	3.50

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	¥ 	Total	Ta.	Taxable	Net income	et me	Net loss (includes nondeductible loss)	(includes tible loss)	N incc	Net income	ZÓ	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(22)	(73)	(77)	(78)	(62)	(80)	(81)	(82)
All returns, total	0.47	1.38	0.50	92.0	1.14	1.44	1.07	1.35	2.10	2.98	13.28	21.44
No adjusted gross income	4 80	266	60 9	98 9	6 18	5.79	4 15	4 46	10.52	6.22	38 86	28.05
\$1 under \$5,000	3 73	8 86	3 92	5.78	8 12	13 30	80.6	13.51	13.22	23 74	1	1
\$5.000 under \$10,000	2 51	8 24	2 56	3 19	5 96	7.80	6 88	10 21	14 69	20 87	97 67	98.76
\$10,000 under \$15,000	2 04	3 13	2 07	2 50	5 47	191	6 37	975	1184	21 68	98 70	98 70
\$15,000 under \$20,000	2 03	3 68	2 0 7	2.54	5 24	7,41	5 71	77.7	10 50	17 79	1	1
\$20,000 under \$25,000	2 27	3.45	2 31	2.90	5 88	8.13	5 84	8 80	11 22	27 98	63 08	99 51
\$25,000 under \$30,000	2 36	3.85	2.41	3 09	6.28	9 20	5 85	8 49	13 12	23.81	56.60	87 16
\$30,000 under \$40,000	175	2 85	1 82	2.38	4 63	7 19	3.97	5 7 5	8 19	15.74	57 57	63 24
\$40,000 under \$50,000.	1 85	12 35	1 92	2.56	4 93	7 91	4 19	9 00	6 53	18.06	:	:
\$50,000 under \$75,000.	1 24	1.92	1 30	1.80	3 10	4 74	2.86	3.94	6.02	13 66	32 47	70 86
\$75,000 under \$100,000	161	2.96	1 69	2.38	3 69	5.48	3 43	4 55	6 2 9	15 13	:	:
\$100,000 under \$200.000	1.39	2 73	151	2 11	2 69	3.83	2 39	3 14	4 78	9 88	24 25	48 00
\$200,000 under \$500.000	1 70	3.37	1.96	3.33	2.33	3.73	2.39	3 43	3 97	9.35	22.55	69 99
\$500,000 under \$1,000,000	2 25	4 72	2 59	5 16	2 64	5.20	2.80	3 61	3 66	60 6	29 00	66.01
\$1,000,000 under \$1,500,000	2.60	5 47	2.90	7 59	2.78	3.88	3 26	4 53	351	8.30	18 12	27 67
\$1,500,000 under \$2,000,000	2 14	5.68	2.47	6.73	2 42	6.02	2.84	4 95	3 00	9 92	16 20	47 09
\$2,000,000 under \$5,000,000	1 24	3.15	1 42	5 34	1 37	2.60	1 63	2 79	1 45	4 97	7.91	37 64
\$5,000,000 under \$10,000,000	1.12	2 26	1 26	4 89	1.22	1.07	1 53	1 26	111	1 86	5 45	1 86
\$10,000,000 or more	0.07	0.22	60:0	990	1	1	ı	ı	90.0	1	ı	t
Taxable returns, total	0.54	1.48	0.57	0.81	1.27	1.54	1.24	1.53	2.28	3.09	14.47	26.92
No adjusted gross income	29 64	22.68	30.93	21 65	29 70	15.91	29 20	10.38	14 64	2 27	1	1
\$1 under \$5,000	21 32	42.60	22.35	26 80	67 59	60.33	99 46	98.54	49.95	62 79	1	1
\$5,000 under \$10,000	7.56	14 00	7 64	9 38	20 74	26.31	22 22	36.09	41 49	55 39	99 92	89 92
\$10,000 under \$15,000.	2.90	4 27	2.93	3 41	8.62	11.15	11.84	19.34	17.81	32.43	1	ı
\$15,000 under \$20,000.	2 66	4 20	2.72	3 23	7 62	10 36	9 20	12.87	13.79	23.08	1	ı
\$20,000 under \$25,000.	2 57	3 75	2 62	3 16	6.86	9.54	8 41	12 93	13.28	30.91	72 51	94 72
\$25,000 under \$30,000.	2 59	4 13	2.64	3 30	7 36	10.55	7.83	11 29	15.33	28 21	59 04	89.72
\$30,000 under \$40,000.	1.86	2 95	1.91	2 47	5.25	8.01	4 70	96.9	8 91	17.57	70.57	88 23
\$40,000 under \$50,000	1.91	12 74	1 98	2 62	5 23	8 59	471	999	66 6	19.05	1	ı
\$50,000 under \$75,000.	1 26	1.94	1.32	1.82	3 20	4.91	3.03	4 15	6.15	13.47	** 34 16	•• 72.02
\$75,000 under \$100,000	1 62	2.97	1.70	2 38	3.71	5.53	3.50	4.63	. 6.87	15.29	:	:
\$100,000 under \$200,000	1.40	2.73	1.52	2.11	2.69	3.85	2.40	3.16	4 81	9.92	24 27	48 03
\$200,000 under \$500,000	17.1	3.37	1.96	3.34	2.34	3.74	2.39	3.45	3 98	9.41	22 61	66 94
\$500,000 under \$1,000,000	2.26	4 73	2.59	5.18	2.65	5.21	2.80	3.62	367	911	29.09	66 33
\$1,000,000 or more	1.18	2.27	1.34	3.19	126	1.61	1.55	1.80	1.31	2.52	6 16	15 40

Footnotes at end of table

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Amount 1.10 1 99 16 78 15.98 15 20 1561 15 06 10 95 1149 7 83 7 80 4 61 3 69 3 30 1.53 22.99 13 89 8 55 8 16 4 74 381 3 36 0 60 2.01 (94) 334 3 27 1.21 341 6154 47 64 27 29 20 94 24 08 13.54 Net Partnership and S Corporation Number of 9 35 returns 6 87 7 06 3 34 287 3 02 1 03 1.78 30 95 3 36 29 41 1981 8 68 8 04 5.04 5.41 (63) Amount 24 88 31 13 14 50 13.20 8.19 194 0.57 10 24 9 24 10.61 9 51 69.9 6.86 4 27 4 64 2.58 1 94 180 2 04 0.92 0.81 0.58 5 00 13 45 12 25 7 72 4.49 4 72 2 59 181 0.45 4.08 (92)Net Number of 96.0 7 13 888 8.18 7 46 7 18 7 14 4 97 5 0 7 3 09 3 42 2 04 1 48 1 46 166 1.32 0.74 0 73 0.03 17 52 44.12 15.77 10.67 0.03 9 03 6.00 5 59 3.25 3.46 2 04 1 48 146 3.12 returns 1.01 9 21 0.71 (91) Amount 966 8 35 5 63 8 27 5 57 4 08 4 42 3.59 4.33 3.37 1.32 19 19 11 25 999 6 52 4.18 4 55 3 63 4 36 4 68 2.96 4 4 58 17 20 9 71 8 00 4 66 5 64 6 11 1.63 8 91 81 72 36 44 12.37 10 74 (06) Net Number of 26 69 7.78 4.76 4 10 9.12 6 84 5.86 3.98 4 23 2 90 3 44 2.77 3.16 341 3 76 3.35 1 85 1.66 1.35 81.72 22 61 11 69 9 04 8 40 4 68 3 07 3.50 2.79 3 16 3.41 1.71 (88) Fotal rental and royalty Amount 21.17 9.47 3.65 3.59 4 63 6 92 8 27 7.05 4 42 5.10 3 64 3.58 4 56 5 23 2.57 44.49 9.10 7.21 7.55 4.54 5 15 4 57 1 42 3.50 6.54 6.44 3 98 1 07 1.37 5.37 10.01 9.31 (88) Net Number of 5.38 5 54 4 04 2 24 17.35 7 60 6 49 4.53 2.83 2.09 2.24 returns 8. 5 48 4 89 4 60 4 35 2.75 3 29 2.40 2 09 234 1 98 1 05 0 89 0.05 1.12 28 35 40.17 6 63 4 58 3.31 2.41 76.0 2.38 5 21 (87) 57.39 58 20 42 75 28.71 \*\* 16 15 Amount 46.49 29 96 36 66 25 77 28.65 .. 16.08 39 98 5891 30.00 47 63 25.94 21.84 30 27 30.27 (86) Net Number of returns 31.59 34 08 28.73 38.67 23 02 32.23 23.93 20.06 16.46 . 11 42 72.27 31.31 38 97 23 65 36.01 22.77 23.94 20.08 22 77 32.27 15.22 7,47 32.27 (82) Farm rental (Coefficient of variation for number of returns and amount (percent)) Amount 25 29 28 70 23.15 19.63 28 69 25 64 29.05 27 20 24 06 19 94 15 42 18.80 20 25 11.65 17.77 19.56 25 28 21.65 15 24 18.80 15 26 20.21 42.50 19 58 15.35 5.13 6.43 72.04 40 64 15.27 20.29 (84) Net Number of 19 16 35 40 20 43 13.98 12 49 8 93 10 29 returns 24 01 14 15 14 09 16 33 13 55 13 65 9 84 12 49 8.93 12 24 13.02 11.50 683 4.17 94.66 18.93 18.56 14.57 9.92 8.32 1671 10 27 5.94 (83) \$5,000,000 under \$10,000,000. \$1,000,000 under \$1,500,000. \$1,500,000 under \$2,000,000. \$2,000,000 under \$5,000,000. \$500,000 under \$1,000,000 \$500,000 under \$1,000,000. Size of adjusted No adjusted gross income \$100,000 under \$200,000. \$200,000 under \$500,000 No adjusted gross income \$100,000 under \$200,000... \$200,000 under \$500,000 gross income \$75,000 under \$100,000. \$75,000 under \$100,000... Nontaxable returns, total. \$20,000 under \$25,000.. \$25,000 under \$30,000. \$40,000 under \$50,000. \$50,000 under \$75,000. \$15,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$75,000 \$10,000 under \$15,000. \$15,000 under \$20,000. \$30,000 under \$40,000. \$10,000 under \$15,000 \$20,000 under \$25,000. \$5,000 under \$10,000 \$5,000 under \$10,000. \$10,000,000 or more.. \$1,000,000 or more... Taxable returns, total. \$1 under \$5,000... \$1 under \$5,000. All returns, total.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Componentiation   Neumoer of   Neumoer of			Estate a	Estate and trust			Fa	Fərm		Unemolovment	avment	Social secunty benefits	nty benefits
Montania di montani	Size of adjusted	Net in			loss	Net in			loss	compe	nsation	To	lal
(93)         (94)         (94)         (95)         (95)         (96)         (104)         (104)         (103)         (104)	gross income	Number of returns	Amount		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
3.39         2.58         1100         5.05         2.71         3.54         150         1		(36)	(96)	(46)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
13.3         17.3         19.5         17.3         19.5         17.3         19.5         17.3         19.5         17.3         19.5         17.3         19.5         15.0 <th< td=""><td>All returns, total</td><td>3.39</td><td>2.58</td><td>11.03</td><td>5.05</td><td>2.71</td><td>3.64</td><td>1.50</td><td>2.15</td><td>1.01</td><td>1.38</td><td>0.62</td><td>0.69</td></th<>	All returns, total	3.39	2.58	11.03	5.05	2.71	3.64	1.50	2.15	1.01	1.38	0.62	0.69
12.0         26.2         15.0 <th< td=""><td>No adjusted gross income.</td><td>19.91</td><td>17 33</td><td>31.77</td><td>10.54</td><td>11 20</td><td>13.91</td><td>4.51</td><td>4 54</td><td>12 18</td><td>17.32</td><td>5 93</td><td>6 44</td></th<>	No adjusted gross income.	19.91	17 33	31.77	10.54	11 20	13.91	4.51	4 54	12 18	17.32	5 93	6 44
18.76         28.72         19.82         19.82         19.82         19.82         19.82         19.82         19.82         19.82         19.83         19.84         4.66         5.25         19.82         19.82         19.82         19.82         19.82         19.83         19.84         29.73         13.84         29.25         4.40         29.25         19.84         19.84         29.73         4.40         29.25         19.84         29.73         14.84         29.73         4.40         29.73         19.84         29.73         4.40         29.73         19.84         29.73         4.40         29.73         29.85         29.73         19.84         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         14.89         29.73         29.89         29.73<		22 10	26 32	99 92	99.92	15.80	29.88	12 68	28 12	6 82	8.98	4 16	4 90
24.80         25.23           1.2.87         18.24         0.03         14.44         3.23         4.42         3.25           27.24         25.56	\$5,000 under \$10,000	18.76	26 22	99.62	** 97 41	11.36	16.07	11.25	15.44	4 06	5 25	3.55	3.95
20.74         20.83         99.92         99.92         14.01         16.64         97.7         11.84         3.35         4.40         2.98           20.24         25.56         -7.666         -7.666         14.63         16.66         14.26         14.69         17.7         14.69         27.7         14.69         17.64         14.69         14.20         14.20         14.69         14.69         14.69         14.69         14.69         14.69         14.69         14.69         14.70         14.69         14.69         14.70         14.69 </td <td></td> <td>24 80</td> <td>32 31</td> <td>;</td> <td>:</td> <td>12.97</td> <td>19 24</td> <td>10 38</td> <td>14 14</td> <td>3 23</td> <td>4.23</td> <td>3.25</td> <td>3.62</td>		24 80	32 31	;	:	12.97	19 24	10 38	14 14	3 23	4.23	3.25	3.62
2024         2556         7586         7688         1483         2136         1541         322         446         273           15.02         2509         57.7         17.86         16.86         14.86         14.89         15.46         446         273           15.02         2508         57.7         17.86         666         981         3.44         446         273         14.89         2.64         2.64         2.61           17.01         18.86         57.80         10.02         11.02         17.43         3.44         4.66         2.73         2.69         2.69         1.69         3.74         4.66         2.73         2.69         2.69         2.69         2.69         2.79         2.69         2.79         2.69         2.79         2.69         2.79         2.		20.74	28 38	99.92	26:66	14.01	18.64	9 73	13 88	3.35	4 40	2.98	3.29
2162         2009         7.         1366         1866         1036         1489         276         261         26	\$20,000 under \$25,000 .	20 24	25 56	58.65	89 99	14 93	21.58	9 27	13.41	3.52	4 66	2 73	2 96
15.62         25.68         76.7         76.7         76.7         76.7         77.8         71.9         <	\$25,000 under \$30,000	21.62	30 39	:	:	13.66	18.68	10.36	14.89	3.76	4.89	261	2.86
1368   1617   1618   1618   1618   1619	\$30,000 under \$40,000	16.02	25 08	22 67	57.82	99.6	14.26	999	9.81	3.14	4.11	1.97	2 18
1000         1612         3438         5450         7.64         1107         514         748         229         357         154           1201         1899         5178         6687         1001         1163         597         628         381         507         213           1201         1162         1728         6687         1001         1166         578         689         689         754         1190           547         1162         1728         3047         953         1126         576         689         689         754         159         218           547         1162         1750         2282         963         1126         576         609         755         124         160         228           544         1163         1022         2282         1160         1023         337         369         629         124         160         178         178         160         178         178         160         178         178         178         178         178         178         178         178         178         178         178         178         178         178         179         178         179 <td></td> <td>13 68</td> <td>20 65</td> <td>88 62</td> <td>82.08</td> <td>10.32</td> <td>14 48</td> <td>797</td> <td>10.75</td> <td>3.48</td> <td>4.56</td> <td>2.19</td> <td>2.49</td>		13 68	20 65	88 62	82.08	10.32	14 48	797	10.75	3.48	4.56	2.19	2.49
12.01         118.99         5.97         6.28         3.81         10.01         11.63         5.99         6.28         3.81         5.99         6.82         4.12         5.91         5.91         5.91         5.91         6.82         4.12         5.94         1.99           7.78         1.057         2.82         4.881         8.58         1.064         5.59         6.82         4.12         5.49         1.99           5.47         1.012         1.790         2.282         9.63         1.185         6.99         7.59         1.54         1.60         2.29           4.42         9.88         1.022         2.22         1.110         2.185         6.59         9.69         1.641         1.608         2.29         1.61         2.29         1.61         2.69         2.59         1.641         1.608         2.29         1.61         2.69         2.69         1.69         2.69		10 00	16 12	34.39	54 50	7.64	11.07	5.14	7 48	2.59	3 57	1.54	1.75
7 18         1 10 57         29 26         4 8 81         1 10 64         5 59         6 27         4 12         5 4 8         1 10           6 05         1 11 22         1 7 28         3 24 7         1 6 30         1 23 4         1 50 4         1 50 6           5 47         1 11 22         1 7 28         1 6 20         7 55         1 23 4         1 50 6         2 28           5 47         1 11 63         1 13 00         1 2 86         1 6 37         8 50         1 6 30         1 5 4         1 5 0           4 67         2 8 8         1 1 10         2 1 85         8 55         8 29         1 6 41         2 7 6         2 7 8           1 2 4         4 6 1         4 7 5         7 87         5 60         1 0 2         2 5 7         1 1 1         2 7 8         2 5 6         1 2 7         1 2 7         2 7 8           1 2 4         4 6 1         4 6 1         4 7 5         7 8 7         4 3 8         1 5 9         2 5 7         1 1 1 1         2 7 8         2 7 8         2 8 9         1 1 1 1         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8         2 7 8<		12.01	18 99	51 78	66 87	10.01	11 63	5 97	8.28	3.81	5.07	2.13	2.37
6 65         1122         1728         3047         933         1276         556         698         658         794         218         218           5 47         11012         1728         3047         983         1186         509         755         1524         16.0         258           5 47         11012         1300         1866         10.38         1851         6.09         755         16.19         206         258           2 462         988         10.22         22.22         11.10         21.86         5.56         8.29         16.11         206         237           2 34         4 61         4 75         7.97         5.60         10.29         2.55         140         11.98         13.97         12.1           1 64         3 47         2 50         1.94         5.14         0.89         2.55         140         11.98         13.97         12.1           1 64         3 47         5 60         10.29         2.55         4.36         1.98         1.40         11.98         13.97         12.1           2 54         2 50         1 2 4         4.81         1 4         1.12         1.24         1.25 <td< td=""><td>\$100,000 under \$200,000</td><td>7 18</td><td>10 57</td><td>29 26</td><td>48.81</td><td>8.58</td><td>10 64</td><td>5.59</td><td>6.82</td><td>4 12</td><td>5 48</td><td>1.90</td><td>5.09</td></td<>	\$100,000 under \$200,000	7 18	10 57	29 26	48.81	8.58	10 64	5.59	6.82	4 12	5 48	1.90	5.09
5.47         1012         17.60         22.82         9.63         11.85         6.09         7.55         12.34         16.06         2.59           5.42         11.63         11.66         10.38         11.65         6.09         7.55         16.41         20.63         2.79           2.34         4.61         4.75         7.27         5.60         10.39         3.37         3.95         97.2         12.14         13.6           2.34         4.61         4.75         7.27         5.60         11.00         2.78         3.95         97.2         12.14         13.6           3.56         2.4         4.61         4.75         7.27         5.60         1.28         1.90         2.61         1.27         1.21         1.27         1.21         1.27         1.21         1.27         1.21         1.21         1.22         1.21         1.22         1.21         1.22         1.21         1.22         1.21         1.22         1.24         1.26         2.25         1.24         1.26         2.25         1.24         1.27         1.21         1.27         1.27         1.27         1.27         1.27         1.27         1.27         1.27         1.27         <		6.05	11 22	17.28	30.47	9.93	12.76	5.76	6.98	6.58	7.94	2.18	2.37
5.42         11.63         13.66         10.38         1851         657         630         16.89         2067         279           4.62         9.88         11.03         2.222         11.10         21.85         5.95         8.29         16.41         20.63         2.37           1.34         3.47         2.50         11.34         5.44         0.103         2.55         1.40         11.96         17.14         1.36           3.56         2.51         1.34         5.26         3.52         4.36         1.40         11.99         13.97         1.21           3.56         2.51         1.54         5.26         3.52         4.36         1.40         11.99         13.97         1.21           3.56         2.51         1.54         5.44         5.40         1.64         1.90         1.20         1.20         1.20           3.64         3.24         5.45         3.08         1.475         1.40         1.90         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1.20         1		5 47	10.12	17 60	22.82	9.63	11.85	60.9	7.55	12.34	16.06	2.58	2.75
4 67         9 88         1032         2222         1110         2185         5 95         1641         20 63         237           2 34         4 61         4 75         7 97         5 60         1029         337         396         972         1214         136           1 84         3 4         6 10         1 9         337         396         972         1214         136           3 6         2 61         1 94         514         0 89         326         1 40         1189         121         121           3 6         2 61         1 183         5 26         4 36         1 40         2 61         1 29         1 21           3 6         2 61         1 183         5 26         4 36         1 40         1 189         1 21         1 20         1 21           3 6 7         2 61         1 2 2         4 36         1 40         1 40         1 10         1 12         1 170         1 12 </td <td>\$1,000,000 under \$1,500,000.</td> <td>5.42</td> <td>11.63</td> <td>13.09</td> <td>18.66</td> <td>10.38</td> <td>18.51</td> <td>6.57</td> <td>8.30</td> <td>16.89</td> <td>20 67</td> <td>2.79</td> <td>2.92</td>	\$1,000,000 under \$1,500,000.	5.42	11.63	13.09	18.66	10.38	18.51	6.57	8.30	16.89	20 67	2.79	2.92
234         461         475         560         1024         337         395         972         1214         136           184         347         250         194         514         614         619         255         140         1198         1397         121           2 <td< td=""><td></td><td>4 62</td><td>88 6</td><td>10.32</td><td>22 22</td><td>11.10</td><td>21 85</td><td>5.95</td><td>8 29</td><td>16.41</td><td>20 63</td><td>2 37</td><td>2.58</td></td<>		4 62	88 6	10.32	22 22	11.10	21 85	5.95	8 29	16.41	20 63	2 37	2.58
154         347         250         194         514         089         255         140         1198         1397         121           3-6         2-         -         -         -         -         -         -         -         0.09           3-56         2-         -         -         -         -         -         -         -         0.09           3-56         2-         -         -         -         -         -         -         -         0.09           3-63         1081         35-2         6.24         36.85         3.26         - </td <td></td> <td>234</td> <td>4 61</td> <td>4 75</td> <td>7.97</td> <td>5.60</td> <td>10.29</td> <td>3.37</td> <td>3.95</td> <td>9.72</td> <td>12.14</td> <td>1.36</td> <td>1.46</td>		234	4 61	4 75	7.97	5.60	10.29	3.37	3.95	9.72	12.14	1.36	1.46
3.56         2.61         11.83         5.26         3.52         4.36         1.90         2.61         1.27         1.70         0.09           3.63.9         10.81         3.6.2         6.24         5.845         30.89         ".4780         ".1755         —         —         —         9.68           3.045         3.319         —	\$5,000,000 under \$10,000,000	1 84	3.47	2 50	1.94	5.14	68 0	2.55	1.40	11.98	13.97	121	1.31
3.56         2.61         11,83         5.26         3.52         4.36         1.90         2.61         1.27         1.70         0.66           36.39         10.81         36.25         6.24         56.45         30.89         "17.55         —         —         —         9.86           30.45         33.19         —         —         96.57         79.22         "         "         27.84         32.59         22.37           28.16         35.47         —         —         96.57         79.22         "         "         27.84         32.59         22.37           28.16         35.02         —         —         26.42         36.86         22.24         33.20         6.76         6.76         4.61           28.10         31.62         1.20         2.105         28.15         22.44         4.81         6.76         6.76         4.61           28.07         31.64         31.66         3.96         22.24         33.20         5.05         6.76         4.61         3.75           28.04         31.64         31.64         31.64         32.84         4.84         4.81         4.61         4.61           28.04	\$10,000,000 or more	1	ı	1	1	ı	ı	ı	ı	ı	ı	60.0	0.12
36.39         10.81         36.62         6.24         58.45         30.89         " 17.55         — — — — — — — — — — — — — — — — — — —	Taxable returns, total	3.56	2.61	11.83	5.26	3.52	4.36	1.90	2.61	1.27	1.70	99.0	0.75
30.45         33.19         -         -         98.57         79.22         -         27.84         32.59         22.37           28.16         35.47         -	No adjusted gross income.	36 39	10.81	36.62	6.24	58.45	30.89	•• 47.80	•• 17.55	ı	1	39 86	47.94
28.16         35.47         —         —         28.41         34.34         59.49         69.97         10.73         15.57         10.52           28.76         35.02         —         —         26.42         36.86         22.24         33.20         5.05         6.76         461           24.07         31.62         99.92         21.05         28.15         15.80         24.84         4.81         64.1         3.75           24.64         31.46         70.68         95.74         20.54         32.96         16.34         4.81         64.1         3.75           23.04         33.96         70.68         95.74         20.54         22.96         10.94         15.88         4.73         64.1         3.75           17.80         28.17         19.94         29.60         12.72         16.46         4.89         6.39         2.80           10.21         10.21         19.94         29.92         12.11         19.99         17.89         4.86         2.65         6.39         2.86         4.86         2.06           10.21         10.21         10.21         10.24         20.24         20.94         4.98         4.86         2.06<	:	30.45	33.19	ı	ı	98.57	79 22	:	:	27.84	32.59	22.37	25.28
28.76         35.02         -         -         26.42         36.86         22.24         33.20         5.05         6.76         4.61           24.07         31.62         99.92         21.05         28.15         15.80         24.84         4.81         6.41         375           24.64         31.46        7068        95.74         20.54         32.96         10.94         15.88         4.73         6.31         375           23.04         33.96             19.84         29.60         12.72         16.46         4.89         6.31         3.01           17.80         28.17		28.16	35 47	ı	1	28 41	34.34	59.49	69.97	10.73	15.57	10.52	11 37
24.07         31.62         99.92         99.92         21.05         28.15         15.80         24.84         4.81         64.1         375           24.64         31.46        70.68        95.74         20.54         32.96         10.94         15.88         4.73         6.41         3.75           23.04         33.96            19.84         29.60         12.72         16.46         4.89         6.31         3.01           17.80         28.17         99.92         12.11         19.84         29.60         12.72         16.46         4.89         6.31         2.80           17.80         28.17         19.84         29.60         12.72         16.46         4.89         6.39         2.80           14.08         21.29         -         -         11.37         16.54         814         11.18         3.79         4.86         2.06           10.21         16.21         8.09         11.78         5.32         7.80         2.67         3.68         1.55           12.08         11.29         12.13         8.60         10.70         5.60         8.38         3.85         5.12         2.14	\$10,000 under \$15,000	28.76	35.02	ı	1	26.42	36.86	22.24	33.20	5.05	92'9	4.61	5.24
24.64         31.46         **** 70.68         **** 95.74         20.54         32.96         10.94         15.88         4.73         6.31         301           23.04         33.96         ****         ****         19.84         29.60         12.72         16.46         4.89         6.39         280           17.80         28.17         99.92         12.11         19.84         29.60         10.272         16.46         4.89         6.39         2.80           14.08         21.29         -         -         -         11.37         16.54         81.4         11.18         3.79         4.86         2.06           10.21         16.31         34.2         54.51         8.09         11.78         5.32         7.80         2.67         3.68         1.55           10.24         19.67         10.11         11.55         5.32         7.80         2.67         3.68         1.55           17.29         17.29         16.71         11.55         5.99         8.38         3.85         5.14         5.14           17.29         17.29         17.29         17.24         1.55         1.91         5.14           10.24         17.29	\$15,000 under \$20,000.	24 07	31 62	89.95	89.92	21.05	28 15	15.80	24.84	4.81	6 41	3.75	4 10
23.04         33.96          19.84         29.60         12.72         16.46         4.89         6.39         2.80           17.80         28.17         99.92         12.11         19.09         7.65         10.97         3.68         4.86         2.06           14.08         21.29         —         —         11.37         16.54         8.14         11.18         3.79         4.98         2.06           10.21         16.31         34.42         54.51         8.09         11.78         5.32         7.80         2.67         3.68         1.55           12.08         19.07         51.87         69.20         10.11         11.55         5.99         8.38         3.85         5.12         1.55           6.08         11.29         17.39         31.51         9.94         10.70         5.60         6.87         4.44         5.51         1.91           6.08         10.15         17.72         23.87         9.64         11.87         6.10         7.56         7.50         7.59         7.95         2.19           7.18         17.35         27.30         10.46         5.05         7.33         2.70         7.94         1.74	\$20,000 under \$25,000.	24.64	31.46	** 70.68	•• 95.74	20.54	32.96	10.94	15.88	4.73	6.31	3.01	3 24
17.80         28.17         99.92         12.11         19.09         7.65         10.97         3.68         4.86         2.06           14.08         21.29         —         —         11.37         16.54         8.14         11.18         3.79         4.98         2.24           10.21         16.31         34.42         54.51         8.09         11.78         5.32         7.80         2.67         3.68         1.55           12.08         19.07         51.87         69.20         10.11         11.55         5.99         8.38         3.85         5.12         2.14           7.21         10.64         29.36         52.13         8.60         10.70         5.60         6.87         4.14         5.51         1.91           6.08         11.29         17.39         31.51         9.94         12.79         5.77         7.04         6.59         7.95         2.19           5.49         10.15         2.38         2.00         4.92         6.58         2.70         2.39         16.77         2.59           7.18         1.85         27.30         10.46         5.05         7.33         3.53         4.19         1.81         2.40		23.04	33.96	:	:	19.84	29 60	12.72	16 46	4 89	6:39	2.80	3 05
14.08         21.29         —         —         11.37         16.54         8 14         11.18         3.79         4 98         2.24           10.21         16.31         34.42         54.51         8.09         11.78         5.32         7.80         2.67         3.68         1.55           12.08         19.07         51.87         69.20         10.11         11.55         5.99         8.38         3.85         5.12         2.14           7.21         10.64         29.36         52.13         8.60         10.70         5.60         6.87         4.14         5.51         1.91           6.08         11.29         17.39         31.51         9.94         12.79         5.77         7.04         6.59         7.95         2.19           5.49         10.15         17.72         23.87         9.64         11.87         6.10         7.58         12.35         16.07         2.59           2.18         10.97         2.00         4.92         6.58         2.70         2.39         9.49         11.42         1.74           10.97         10.97         3.53         4.19         1.81         2.40         1.74	\$30,000 under \$40,000.	17.80	28.17	39.92	26 66	12 11	19.09	7 65	10.97	3 68	4 86	2.06	2.28
10.21         16.31         34.42         54.51         8.09         11.78         5.32         7.80         2.67         3.68         1.55           12.08         19.07         51.87         69.20         10.11         11.55         5.99         8.38         3.85         5.12         2.14           7.21         10.64         29.36         52.13         8.60         10.70         5.60         6.87         4.14         5.51         1.91           6.08         11.29         17.39         31.51         9.94         12.79         5.77         7.04         6.59         7.95         2.19           5.49         10.15         17.72         23.87         9.64         11.87         6.10         7.58         16.07         2.59           2.18         2.00         4.92         6.58         2.70         2.39         9.49         11.42         1.27           10.97         14.33         27.30         10.46         5.05         7.33         3.53         4.19         1.81         2.40         1.74	\$40,000 under \$50,000.	14 08	21.29	ı	ı	11.37	16.54	8 14	11 18	3.79	4 98	2 24	2.53
12.08         19.07         51.87         69.20         10.11         11.55         5.99         8.38         3.85         51.2         2.14           7.21         10.64         29.36         52.13         8.60         10.70         5.60         6.87         4.14         5.51         1.91           6.08         11.29         17.39         31.51         9.94         12.79         5.77         7.04         6.59         7.95         2.19           5.49         10.15         17.72         23.87         9.64         11.87         6.10         7.58         12.35         16.07         2.59           2.18         3.74         2.00         4.92         6.58         2.70         2.39         9.49         11.42         1.74           10.97         10.97         5.05         7.33         3.53         4.19         1.81         2.40         1.74	\$50,000 under \$75,000	10.21	16.31	34 42	54.51	8.09	11.78	5.32	7.80	2.67	3 68	1.55	1.77
7.21         10.64         29.36         52.13         8.60         10.70         5.60         6.87         4.14         5.51         1.91           6.08         11.29         17.39         31.51         9.94         12.79         5.77         7.04         6.59         7.95         2.19           5.49         10.15         17.72         23.87         9.64         11.87         6.10         7.58         12.35         16.07         2.59           2.18         1.85         3.74         2.00         4.92         6.58         2.70         2.39         9.49         11.42         1.27           10.97         14.33         27.30         10.46         5.05         7.33         3.53         4.19         1.81         2.40         1.74	\$75,000 under \$100,000	12.08	19.07	51.87	69.20	10.11	11.55	5.99	8.38	3 85	5 12	2 14	2.37
6.08         11.29         17.39         31.51         9.94         12.79         5.77         7.04         6.59         7.95         2.19           5.49         10.15         17.72         23.87         9.64         11.87         610         7.58         12.35         16.07         2.59           2.18         1.85         3.74         2.00         4.92         6.58         2.70         2.39         9.49         11.42         1.27           10.97         14.33         27.30         10.46         5.05         7.33         3.53         4.19         1.81         2.40         1.74	\$100,000 under \$200,000	7.21	10.64	29.36	52.13	8.60	10.70	5.60	6.87	4.14	5.51	1.91	5.09
5.49         10.15         17.72         23.87         9.64         11.87         6.10         7.58         12.35         16.07         2.59           2.18         1.85         3.74         2.00         4.92         6.58         2.70         2.39         9.49         11.42         1.27           10.97         14.33         27.30         10.46         5.05         7.33         3.53         4.19         1.81         2.40         1.74	\$200,000 under \$500,000	6.08	11.29	17.39	31.51	9.94	12.79	5.77	7.04	6:59	7 95	2.19	2.37
2.18         185         3.74         2.00         4.92         6.58         2.70         2.39         949         1142         1.27           10.97         14.33         27.30         10.46         5.05         7.33         3.53         4.19         1.81         2.40         1.74	\$500,000 under \$1,000,000	5 49	10.15	17 72	23.87	9.64	11.87	6 10	7.58	12.35	16.07	2.59	2.76
10.97 14.33 27.30 10.46 5.05 7.33 3.53 4.19 1.81 2.40 1.74	\$1,000,000 or more	2.18	185	3 74	2.00	4.92	6.58	2.70	2.39	9 49	11 42	1.27	131
	Nontaxable returns, total	10.97	14.33	27.30	10.46	5.05	7.33	3.53	4.19	1.81	2.40	1.74	1.96

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

	Tax	Taxable	Foreign	Foreign earned					Net operating foss	eting foss	Gambling earnings	earnings
			1205									
Size of adjusted			income exclusion	xclusion	Netin	Net income	Net loss	loss				
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	99:0	0.83	3.93	4.15	1.03	2.09	4.60	5.19	2.23	1.14	1.98	2.90
No adjusted gross income.	40 34	31 30	6 36	10 73	6 2 9	6.04	8 56	8 98	2 56	1 24	14 08	23 89
\$1 under \$5,000	31 00	34 70	10 65	12 49	4 90	937	46 16	53 46	9 28	14 77	14 64	22 51
\$5,000 under \$10,000	19 89	21 44	20 81	24 47	4 68	6 92	3147	48 53	10 15	17.35	10 98	13 80
\$10,000 under \$15,000.	15.21	2127	21 60	25.50	4 62	9 54	30 34	43 32	12 50	16 65	9 80	12 98
\$15,000 under \$20,000.	5 10	11 28	22 48	25 03	4 79	8 71	25 92	28 19	14 19	22 69	8 27	11 02
\$20,000 under \$25,000.	3.03	4 41	26 81	29 99	5.18	10 47	25 90	38 66	17 04	22 46	8 75	13.91
\$25,000 under \$30,000.	2 65	3 21	35 58	37 21	5 08	11 16	38 62	49 99	18 90	22 91	916	12 52
\$30,000 under \$40,000.	1 97	2 21	21 68	24 72	3 79	8 15	20 34	26.51	14 64	18 73	6 2 9	9 80
\$40,000 under \$50,000	2.19	2.39	21 47	23 43	3 96	8 59	26 77	31 17	16 13	18 86	06 9	10 73
\$50,000 under \$75,000.	1.54	1.68	14 43	14.27	2.75	7 0 7	14 29	20 11	13.31	16 88	4 81	8 00
\$75,000 under \$100,000	2 13	2 35	18.75	17.35	3 27	8 00	18 22	25 52	16 42	17 79	5 89	10.32
\$100,000 under \$200,000	1 90	2.09	11 01	10 67	2 63	7.06	11 04	13 94	11 14	10 90	4 70	8 03
\$200,000 under \$500,000	2.18	2.37	8 47	8 24	2.47	7 1 7	8 43	12 29	9 82	8 65	5 26	9 46
\$500,000 under \$1,000,000	2.58	2 75	8 33	8 64	2 61	7 52	8 26	10.85	9.72	6 84	6 53	11 58
\$1,000,000 under \$1,500,000	2 79	2 92	9 28	9 45	2 68	11 48	8 46	12 37	8 64	17 76	7 04	14 09
\$1,500,000 under \$2,000,000	2 37	2.58	9 72	12.35	2 12	7 52	8 70	12.87	8 05	6 58	6 44	12.51
\$2,000,000 under \$5,000,000	1.36	1 46	4 88	5 13	1 12	431	4 12	6 2 9	3.72	2 92	3 49	7 10
\$5,000,000 under \$10,000,000	1.21	131	5 41	5 80	0 94	3 10	3.87	2 25	2.39	0.55	3 32	6.53
\$10,000,000 or more	60:0	0.12	1	I	1	ı	ı	ı	1	1	1	1
Taxable returns, total	0.70	0.84	5.71	5.56	1.17	2.27	5.67	5.62	5.30	1.75	2.21	3.11
No adjusted gross income	78 04	26.07	1	1	26.54	13 52	39 41	92 89	13 52	176	58 22	31 05
\$1 under \$5,000.	1	1	I	1	00 6	10 65	1	1	69.38	65 25	89 25	64 53
\$5,000 under \$10,000	36 12	36.94	60 09	69 42	9 47	13 66	29 07	93 23	35 45	56 37	32 16	38 54
\$10,000 under \$15,000	19 68	26 86	49 95	59 54	7.45	11 87	49.97	67 88	28 56	32 31	17 02	22 13
\$15,000 under \$20,000	5 79	13 00	32 62	36 69	6.46	11 75	39 78	51 73	27 14	31 95	11.39	14 43
\$20,000 under \$25,000	3.31	4 86	32 05	36 69	6 39	13.78	31 33	48 54	24 53	29 73	11 35	17 61
\$25,000 under \$30,000	2 84	3 42	59 04	92 09	6.18	12 46	72 43	85 59	25 41	33 80	10 79	14 83
\$30,000 under \$40,000	2 06	2 31	24.70	27 41	4 25	9 16	21 19	27 71	18 09	25 27	7 48	10 11
\$40,000 under \$50,000	2 24	2 43	26.18	29 61	4 24	9.31	27 52	39.10	20.38	23 79	7.25	10 68
\$50,000 under \$75,000	1.55	1 70	15 78	15 78	2.83	6 70	14 81	21 65	15.51	18 79	4 97	2 86
\$75,000 under \$100,000	2.14	2.36	19 80	18.54	3 29	8.10	18.57	26 27	17.00	18 60	5.94	10 27
\$100,000 under \$200,000	191	2 09	11 70	11.83	2 64	7 15	11 30	14 20	11 50	1141	4 75	8.08
\$200,000 under \$500,000	2 19	2 37	9 02	8 87	2 48	7 22	8 62	12.62	10 06	8 97	5.31	06 6
\$500,000 under \$1,000,000	2.59	2 76	8.77	9 16	2 62	7.56	8 40	11.05	9.90	7 00	6.61	12 28
\$1,000,000 or more	1.27	131	4 78	5 11	1 06	2.73	3.76	3.50	3.73	3 18	3 28	3 69
Nontaxable returns, total	3.38	4.77	5.56	6.40	2.30	4.95	7.40	8.22	2.45	1.42	4.53	8.02

Table 1.4CV.-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	Total	ıtal	IRA P.	IRA Payments	Student loan interest deduction	nt loan feduction	Educator dedu	Educator expenses deduction	Tution	Tuition and fees deduction	Domestic production activities deduction	Domestic production activities deduction
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	0.36	29'0	1.50	1.67	1.03	1.52	1.54	1.64	1.33	1.59	3.25	1.25
No adjusted gross income	3.36	5.07	16 74	17.91	9 9 5	12 95	28 73	29 25	8 45	9 48	ı	ı
\$1 under \$5,000	2 17	4 55	18 64	21.61	8 38	13.39	35 27	36 27	6.37	7 14	45 89	54 36
\$5,000 under \$10,000	1 69	3 34	11.98	14.27	6 08	90.6	19.32	20.78	2.07	5 89	66.18	73 90
\$10,000 under \$15,000	177	3.36	8 64	10 20	5 28	8.12	12.80	13.15	6.43	7 72	53.31	59 74
\$15,000 under \$20,000	1 99	3.38	7.74	9 30	4 61	7 15	10.46	10.83	6.42	7,91	34.59	38 20
\$20,000 under \$25,000	2 11	3 88	7 13	8.67	4 17	6.30	10 29	10 60	7.27	9.08	38 88	36.61
	2 14	3.73	6.60	7 78	3 92	5.76	8 40	8 50	7 79	9 73	24 41	27 04
\$30,000 under \$40,000	1 58	2.72	4.50	5.34	2 86	3.98	5 01	5 20	5 95	7.35	20 72	24 13
\$40,000 under \$50,000	1.63	3.02	4.52	5.37	3 07	4 34	5.07	5 23	4 97	5.94	21.66	24 06
\$50,000 under \$75,000	113	2.09	3.40	3.98	2 21	3.25	3 23	3.41	3 55	4 26	12 20	14.64
\$75,000 under \$100,000	1 38	2.53	4 42	4 93	2 80	3.88	3.56	381	3.76	4 43	12.96	14 97
\$100,000 under \$200,000	113	177	3 48	3.62	3 56	5.21	3 25	3.53	2 45	2.85	7.60	8 66
\$200,000 under \$500,000	1 24	1 90	4.31	4 45	ı	ı	5 53	575	1	1	5.11	00.9
\$500,000 under \$1,000,000	141	2.67	5.52	5.70	1	ı	• 9.12	9 20	1	1	4.46	2 09
\$1,000,000 under \$1,500,000	163	2.61	6.32	09:9	1	ı	:	:	ı	1	3.96	4.60
\$1,500,000 under \$2,000,000	134	2.71	5.51	5.73	ı	ı	:	:	ı	ı	331	4 32
\$2,000,000 under \$5,000,000	0 73	1 56	3.37	3.51	ı	ı	:	:	ı	ı	1.65	2.06
\$5,000,000 under \$10,000,000	0.70	1 07	3.33	3.65	ı	ı	:	:	1	1	1 37	161
\$10,000,000 or more.	0 03	0 03	ı	١	1	1	:	:	1	ı	ı	t
Taxable returns, total	0.47	0.75	1.62	1.78	1,14	1.66	1.62	1.72	1.56	1.87	3.31	1.25
No adjusted gross income.	18 88	14 29	59 30	78 87	61 34	47.31	79.64	79 64	47 33	47 45	ı	ı
\$1 under \$5,000	16 18	35 16	57 71	61 60	ı	l	ı	1	ı	ı	99 92	99.92
\$5,000 under \$10,000	5 47	10 68	26 37	32 98	17 09	22 76	38 89	40 86	15 29	17 60	89 92	86 65
\$10,000 under \$15,000	3.39	7 05	20 53	23.27	7 32	11.34	19.56	1961	10 57	12.63	71 18	72 51
\$15,000 under \$20,000.	2.96	5.08	10.35	11 71	5 64	8.58	14 03	14.57	11.15	14.67	39 20	45 05
\$20,000 under \$25,000.	2.83	4-90	9.11	10.57	5 02	7.31	12 75	13 04	12 10	17.02	53.13	55 40
\$25,000 under \$30,000	2.74	4 95	8.23	9 34	4 53	6.46	9.85	96 6	12 21	15.71	38 42	39 67
\$30,000 under \$40,000	1 85	3.19	4.86	5 79	3.18	4.40	5.60	5.81	7 43	9.49	22 65	26 90
\$40,000 under \$50,000	1.78	3 25	4.80	5 68	3 27	4.60	5.42	5 56	5 29	6 34	22.78	26.35
\$50,000 under \$75,000.	118	2 20	3.48	4.08	2.28	3.35	3.33	3.51	3 65	4.41	12.70	15 44
\$75,000 under \$100,000.	1.39	2.56	4.46	4.96	2 82	3.90	3.59	3.84	3.79	4.46	13.27	15.36
\$100,000 under \$200,000.	113	177	3 49	3 62	3 56	5.22	3 25	354	2 45	2 86	7.63	8.70
\$200,000 under \$500,000	1 25	1.91	4 31	4 46	1	ı	5 53	5.75	1	1	5.12	9.00
\$500,000 under \$1,000,000	1.41	2.67	5.52	5.70	1	ı	• 9.12	•• 9.21	ı	1	4 46	5.09
\$1,000,000 or more .	0.70	0.98	3 22	3 32	1	ı	:	:	ı	t	1.50	0.87
Membership setting total												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Health savings	avings	Dedict	Deduction for	Moving expense adjustment	esuedx	Payments to a	400	Penalty on early	on early	Almony	yny
	account d	account deduction	self-employment tax	/ment tax		ment	Keogl	Keogh plan	withdrawal of savings	of savings	pied	D
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total	5.19	5.57	0.39	69.0	2.75	3.85	1.72	1.7.1	3.12	16.37	3.41	3.36
No adjusted gross income	38 00	40 08	4 11	5.48	22 94	36.72	23 00	20.77	16 78	30.77	15 92	15 84
\$1 under \$5,000	99 92	99 92	2 37	3 41	24 12	31.59	28 47	33 55	13.91	44 43	41 43	39 79
\$5,000 under \$10,000.	49.93	51 43	1.85	2 19	16 99	31 67	23.81	27 66	12 26	71 39	21 44	25 23
\$10,000 under \$15,000.	45 27	49 57	1 97	2 37	13.08	17 06	27 29	47.31	12 86	29 90	26 04	29 99
\$15,000 under \$20,000.	45 84	71.78	2.44	3 04	11.46	16.62	19.50	22.39	12 10	22 00	21 17	25.12
\$20,000 under \$25,000.	25 05	29 03	2.77	3 60	10.51	15.03	19 42	42.84	13.24	28.06	27 23	31 95
\$25,000 under \$30,000	35 36	43 13	2.89	3 92	10.87	13 90	20 15	22 86	13.63	33 21	21 79	27.05
\$30,000 under \$40,000	26 79	34 16	2 22	3 15	8 30	11 45	11 42	13 77	10 44	19 47	15 24	21 41
\$40,000 under \$50,000	19 75	23 92	2.39	3 62	8.80	13 13	11 14	13 53	10.82	33.27	12.20	16.50
\$50,000 under \$75,000	13 46	15 89	1.67	2 58	6.38	8 78	6.95	8 93	7 59	22.76	8 47	11 30
\$75,000 under \$100,000.	17 47	20 99	2.05	3.05	8 22	11 25	6 03	7 37	10.57	57 28	961	13 25
\$100,000 under \$200,000	10 22	10.85	1.52	1.97	6.92	9 04	3 02	3 82	8.94	20.66	2 09	7 94
\$200,000 under \$500,000	7 84	8 79	1 48	1 99	938	13.94	2 44	2 73	9.34	3186	613	7 13
\$500,000 under \$1,000,000.	9 85	10.59	1 69	2.38	•• 10.37	** 15.77	2.75	4 47	10 26	16 32	6 16	7 12
\$1,000,000 under \$1,500,000.	11.31	11.88	1 95	2 85	:	:	3 25	3 66	13 68	34 42	7.24	8 57
\$1,500,000 under \$2,000,000.	13 03	14 53	1 65	2 80	:	:	3 02	4 40	10.32	23 57	6.41	9 49
\$2,000,000 under \$5,000,000.	7 03	7.92	0.92	1 66	:	:	1 85	2 67	5 84	22 10	3 23	4 80
\$5,000,000 under \$10,000,000.	8 52	9 52	0.84	153	:	:	1 83	2 25	4 89	2 49	2.92	3 34
\$10,000,000 or more.	1	1	0.04	0.16	:	:	1	ı	ı	1	1	I
Taxable returns, total	5.54	5.92	0.62	0.85	3.03	4.12	1.75	1.72	3.62	19.92	3.60	3.49
No adjusted gross income.	49 91	41 65	21 16	8 16	:	:	32.14	29.32	51 74	54 72	30 83	24 70
\$1 under \$5,000	1	ı	17.97	22 41	•• 99.85	96 26	1	t	58.71	62 01	1	ı
\$5,000 under \$10,000	1	1	6 45	8.32	36 97	57 26	61 86	83.19	28.16	42.99	70 65	84 92
\$10,000 under \$15,000.	ı	1	4 22	5 13	16.81	23 55	75.51	20.76	21 27	48 21	39 69	43.47
\$15,000 under \$20,000.	89 92	99.92	3 94	5 04	16.62	26 27	24 37	27.05	16.46	31.92	28 83	33 85
\$20,000 under \$25,000.	31.32	36.94	4.03	5 37	12 46	18.94	26 47	32 09	14.76	28.19	31 89	35.56
\$25,000 under \$30,000	51.00	47.62	4 06	5 7 2	12 28	15.73	25 93	30 82	15 42	39 66	23 45	29 23
\$30,000 under \$40,000.	33 30	42.08	2.79	4 04	936	12.71	12.63	15 27	11 65	23 29	16 63	19 04
\$40,000 under \$50,000.	22.51	27.45	2.72	4.16	9:38	12.82	12.22	14 81	11.58	35 63	12.66	16.31
\$50,000 under \$75,000	14 40	17 20	1.76	2 74	6.56	80 6	7 25	935	7 82	23 43	8 49	11 40
\$75,000 under \$100,000.	17 75	21 37	2 07	3.09	8.31	11.38	6.05	7 41	10 63	57 46	961	13.26
\$100,000 under \$200,000	10.24	10.89	1 52	1.98	6.95	9.13	3 02	3.83	8.94	20 68	7 10	7.99
\$200,000 under \$500,000	7.85	8.81	1 49	1.99	9.40	13.98	2 44	2.74	9:36	32 04	6 15	7 16
\$500,000 under \$1,000,000.	9 82	10.59	1 69	2.38	10.39	•• 15.80	2 76	4.47	10 28	16.35	6.17	7 14
\$1,000,000 or more	6.61	7.04	0.86	1.08	:	:	1.66	1.97	6.09	12 64	3.19	3.32
Nontaxable returns, total	14.55	16.48	0.78	1.33	6.58	10.25	8.52	13.12	6.15	26.04	10.65	12.50

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

			S	Statutory adjustn	Statutory adjustments-continued								
balisting to act.	Self-emplk insurance	Self-employed health insurance deduction	Medical savings account deduction	savings deduction	Certain business expenses of reservist, performing artist, etc.	ss expenses of ming artist, etc.	Other	ner nents 1	Basic standard deduction	rd deduction	Additional standard deduction	lard deduction	
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	
All returns, total	1.09	1.22	16.14	14.81	9.35	13.06	5.33	9.65	0.15	0.21	18.0	0.85	
No adjusted gross income	6.45	7 33	:	:	98 83	92 71	58 33	44 32	1	I	1	1	
\$1 under \$5.000.	6 72	8 85	** 99.51	99 37	33 96	48 73	99'02	99 31	0 83	0.95	3 17	3.26	
\$5,000 under \$10,000	6 07	7 7 4	1	ı	41 47	49 93	32 56	60 30	0.82	98 0	2.49	2 57	
\$10,000 under \$15,000	5.77	7 00	26 66	99.92	47 04	89 69	36 15	56 88	0.87	06 0	2 30	2 38	
\$15,000 under \$20,000	909	7 25	1	ı	38 53	42.00	36 13	48 65	0 92	0.95	2 42	2 51	_
\$20,000 under \$25,000.	5 76	7 12	99 66	99 66	57.70	75 68	36 11	68 53	1 02	1.06	2 96	3 10	
\$25,000 under \$30,000	591	7 2 7	70 68	79 07	37 86	51.86	28 26	53 42	112	1.17	3 33	3 47	
\$30,000 under \$40.000	4 47	5.56	53 03	53 90	35.86	46 84	20 08	32 65	0.94	86 0	2 74	2 88	
\$40,000 under \$50,000	4 94	6 14	58 86	6121	29 36	36.12	22 47	52 49	1.12	117	3.21	3.38	
\$50,000 under \$75,000.	3 37	4 11	41 08	38.85	22 10	31 12	14 05	24 60	96 0	101	2.54	2 69	
\$75,000 under \$100.000.	3.91	4 66	84 06	82 43	38 54	59.69	14.80	33 83	181	1.84	3 78	4 01	
\$100,000 under \$200,000	2.46	2 86	32 44	29 74	18.86	23 48	10 39	21 79	2.52	2 57	4 32	4 51	
\$200,000 under \$500,000	2 12	2 42	• 20 13	•• 20.38	41 48	48 69	10.00	21 62	381	3 90	6.26	6 45	
\$500,000 under \$1,000,000	2 22	2 57	:	:	57 12	74 53	12 94	23 80	3 92	3 99	7 68	7 98	
\$1,000,000 under \$1,500,000.	2.52	2.82	:	:	54 11	77 59	12 63	32.93	4 27	4 33	8 51	8.93	
\$1,500,000 under \$2,000,000	2 16	2 54	:	:	1	ı	10 52	33 74	351	3 59	683	7.09	
\$2,000,000 under \$5,000.000	1 25	151	:	;	93.76	93.76	6 24	27 16	2 46	2 52	495	5 29	
\$5,000,000 under \$10,000,000	1 19	1.34	:	:	** 49 73	•• 74 42	5 23	4 56	3.11	3 18	6 50	6 82	
\$10,000,000 or more	0 08	0 05	:	:	:	:	1	ı	ı	ı	1	ı	
Taxable returns, total	1.24	1.35	17.42	15.51	10.78	15.07	5.65	10.44	0.32	0.35	1.00	1.04	
No adjusted gross income	30 21	31 65	1	!	1	ı	43.91	7 88	t	I	1	1	
\$1 under \$5,000	99 92	99 92	ı	ı	ı	ı	1	!	3 26	4 09	41 90	42 00	_
\$5,000 under \$10,000	19 72	23.14	1	1	1	1	72.14	93 25	1.55	1.57	8 48	8.50	
\$10,000 under \$15,000	10 57	13.70	1	ı	29 02	95 79	51 02	90.78	126	1 26	3.08	3.12	
\$15,000 under \$20,000	8 44	10.07	:	ı	58 69	57.97	58.60	74 79	1.27	1.32	3.08	3 17	
\$20,000 under \$25,000	8.05	971	1	1	70.67	87.52	51 17	84 47	1.32	1 38	3.08	321	
\$25,000 under \$30,000	761	9 63	1	1	40.81	52.51	36 04	67 01	1 38	1 44	3 44	3 58	
\$30.000 under \$40,000	5.30	69 9	61 47	61.35	38 40	49 79	22.89	39 33	1.04	1 09	2.76	2 90	
\$40,000 under \$50,000	5 54	6 80	72.51	71 27	32 10	38.91	23.31	54 10	1.18	1 24	3 22	3.39	
\$50,000 under \$75,000.	3 60	443	44.78	4160	23 21	33.41	14.33	25 11	66:0	1.02	2 54	2 69	
\$75,000 under \$100,000	3 97	4 71	84 06	82 43	38 73	65.76	14 90	34 85	1.81	1 85	3.78	4 01	
\$100,000 under \$200,000.	2 46	2 86	32 44	29 74	18.86	23 48	10 40	2180	2.53	2.58	4 32	4 51	
\$200,000 under \$500,000	2 12	2 43	•• 20 14	• 20.39	41.62	48.87	10 02	21.69	3 84	3.92	6 2 7	6 46	
\$500,000 under \$1,000,000	2.22	2 58	:	:	57.12	74.53	12.97	23.83	3.94	4.01	7 69	7.98	
\$1,000,000 or more	1.16	1 28	:	:	41 15	59.35	6.26	13.83	2 22	2.27	4.51	4 / 4	
Nontaxable returns, total	2.44	3.02	38.82	38.97	18.79	26.13	15.93	23.82	0.38	0.41	1.53	96.T	_
Footnotes at end of table													

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Gyo of adimeted	Total itemized deductions	d deductions	Exemptions	otions	Тахаріє	Taxable income	Alternative	Alternative minimum tax	Income tax b	Income tax before credits
gree or adjusted	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)
All returns, total	0.27	0.29	0.16	0.16	0.12	0.11	0.72	0.93	0.12	0.14
No adjusted gross income.	ı	ı	2.30	2.31	!		17 05	•• 16 82	13 67	17.59
\$1 under \$5,000	4 61	5.59	1.37	1.37	3.19	4 26	:	:	3 19	8.53
\$5,000 under \$10,000.	3.51	4 57	1.07	1.07	1.42	1.88	:	:	1 42	1 94
\$10,000 under \$15,000	2.75	3.34	1 00	1.00	1 12	1 27	84.27	74 37	1 12	1 29
\$15,000 under \$20,000	2.42	3 08	1.01	1.01	1.00	1 15	94 62	48.86	1.00	1.18
\$20,000 under \$25,000	2 26	2.80	1 09	1 09	0.97	1 10	55.95	43.64	26'0	1 14
\$25,000 under \$30,000	2.09	2.59	1.16	1.16	1.00	1.11	55 49	50.04	1.00	1.15
\$30,000 under \$40,000	1.37	1.59	0.91	0.91	92.0	0.83	41.06	62 65	0.76	0 86
\$40,000 under \$50,000.	1 29	1 48	96'0	96 0	0 78	0.82	17.05	32 12	0 78	0 87
\$50,000 under \$75,000	0.78	0.98	0.64	0 64	0 52	0.55	06:90	9 53	0 52	0 59
\$75,000 under \$100,000.	98.0	101	0.83	0.83	69 0	0.71	5.77	8.77	0.69	0 75
\$100,000 under \$200,000.	69 0	0 78	0.73	0.73	0 63	0.61	1.58	2.49	0.63	0 62
\$200,000 under \$500,000.	0.77	1.04	0.84	1 27	0.73	0.68	0.87	1.49	0.73	69 0
\$500,000 under \$1,000,000	1.04	1.28	1.15	32 44	0.98	0.87	1.38	•• 1.31	26:0	68'0
\$1,000,000 under \$1,500,000	1 28	1 72	1.39	32.47	1.21	1.15	;	:	1 21	1.20
\$1,500,000 under \$2,000,000	66.0	1.51	1.07	42.59	0.92	0.94	:	:	0.92	86 0
\$2,000,000 under \$5,000,000	0.53	0.82	09:0	20.57	0.51	0.44	:	:	0.51	0 47
\$5,000,000 under \$10,000,000	0.56	0.61	0 64	13 49	0 55	0.46	:	:	0.55	0.49
\$10,000,000 or more.	0.02	0.02	0.01	1	0.02	0 01	:	:	0.02	0 0 0 1
Taxable returns, total	0.29	0.28	0.20	0.21	0.15	0.12	0.72	0.93	0.15	0.14
No adjusted gross income	ı	1	14.28	14.30	1	1	** 18.18	•• 16.98	13 40	17.77
\$1 under \$5,000.	26.07	36.73	47.80	47.87	3.24	4.29	:	:	3.23	8 61
\$5,000 under \$10,000	17.08	19.19	2.97	2.97	1.54	1 99	:	:	154	2 06
\$10,000 under \$15,000	5.50	5.72	1.35	1.35	1 22	1.35	85.38	74 50	1.22	1.38
\$15,000 under \$20,000.	3.67	3.84	1.29	1.29	1 20	1 30	96.17	51.38	1.20	1.33
\$20,000 under \$25,000.	3.08	3.23	1.30	1.30	1.21	1 30	55 95	43 64	1.21	1 34
\$25,000 under \$30,000.	2.66	2.85	1.31	1.31	1.22	1 28	55 94	50.18	1 22	1.31
\$30,000 under \$40,000	1.61	1.74	96 0	96.0	98.0	06:0	42 96	62 78	0.86	0.93
\$40,000 under \$50,000	1.43	1 56	0.99	0.99	0.84	0.87	18.59	34.00	0.84	0.91
\$50,000 under \$75,000	0.81	0.91	99:0	99 0	0.54	0 56	7 03	9 71	0.54	09 0
\$75,000 under \$100,000	0.87	0.99	0.83	0.83	0.70	0.72	5.84	8.91	0.70	0.75
\$100,000 under \$200,000	69.0	0.76	0.73	0.74	0 63	0.61	1 58	2.49	0 63	0 62
\$200,000 under \$500,000.	0 77	1 05	0.85	1 27	0.73	0.68	0.87	1 49	0.73	69 0
\$500,000 under \$1,000,000.	1.04	129	1.15	32.61	0.98	0.88	• 1.38	•• 1.31	860	06:0
\$1,000,000 or more	0.53	0.34	0.59	17 43	0.50	0.19	:	:	0.50	0.21
	• • •	•								

<sup>.</sup> Data combined to prevent disclosure of specific taxpayer information.

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income												
	of	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums	less deficit	returns		returns		returns		returns		retums	
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	47,755,427	5,185,665,871	41,120,152	3,365,546,326	32,420,150	115,361,852	3,148,071	49,225,213	18,259,333	136,273,070	15,406,443	100,342,081
Under \$5,000	339,901	871,407	106,615	1,300,438	221,896	243,877	13,299	59,176	125,329	183,783	106,012	94,423
\$10,000 under \$15,000	1.049,971	13.271.744	476,407	5,886,894	641,152	1,187,137	48,302	230,377	370,708	936,792	302,837	493,360
\$15,000 under \$20,000.	1,375,084	24,116,204	828,825	13,586,116	758.779	1,403,014	63,952	567,932	401,355	1,043,257	328,936	598,619
\$20,000 under \$25,000	1,635,440	36,901,838	1,194,942	25,285,061	761,731	1,339,032	48.010	223,577 405 822	418,874	930,129 1 229 508	322,393	466,902
\$30,000 under \$35,000.	2,117,838	68,911,736	1,804,115	54,027,392	974,568	1,225,221	60.821	294,188	411,393	1,022,130	336,482	553,009
\$35,000 under \$40,000.	2,245,341	84,153,170	1,930,721	66,295,952	1,125,985	1,358,883	66,478	686,621	517,268	1,259,653	424,813	765,023
\$40,000 under \$45,000	2,340,769	99,373,268	2,073,676	80,975,529	1,212,520	1,437,413	67,283	640,828	532,856	1,281,357	428,062	662,796
\$45,000 under \$50,000.	2,290,001	108,758,427	2,035,064	88,449,053	1,294,113	1,762,952	83,554	680,726	605,568	1,485,555	498,845	916,137
\$50,000 under \$55,000.	2,305,946	121,106,525	2,054,654	97,339,221	1,331,379	1,762,154	86,003	531,940	623,583	1,417,400	508,996	876,924
\$55,000 under \$60,000.	2,263,439	130,153,143	2,036,531	105,977,362	1,378,061	1,733,940	78,903	1 21/1 /27	1 000 057	270,186,1	1645,681	965,774
\$50,000 under \$75,000.	7,978,361	691,175,456	7,384,104	567.087,074	5,951,777	7,871,376	385,890	3,052,265	3,109,183	8,229,606	2,556,564	5,461,887
\$100 000 mader \$200 000	9 681 401	1 289 016 791	8 890 854	998 772 184	8 180 844	18 518 787	887 793	7 994 846	5 232 437	22 160 519	4 518 152	15 590 340
\$200,000 under \$500.000.	2.577.872	742.382.641	2.252.147	457.545.662	2.437.417	16.619.341	574.345	9.211.726	1.951.327	23.268,465	1,787,257	17,657,008
\$500,000 under \$1,000,000.	482,243	325,868,497	401,972	158,947,471	473,101	9,215,835	194,455	5,435,637	419,438	12,779,965	394,194	9,970,786
\$1,000,000 under \$1,500,000	116,261	140,570.843	93,792	54,905,701	114,892	4,818,400	57,683	2,821,281	105,038	6,403,839	229,622	4,938,284
\$1,500,000 under \$2,000,000	50,933	87.804.491	41,426	31,916,599	50,450	3,130,121	28.380	1,693,201	46,880	4,205,664	44,595	3,320,911
\$2,000,000 under \$5,000,000.	77,611	232,102,081	62,945	72,042,800	77,214	9,237,426	46.276	4,581,142	12,5/1	7 200 501	10.676	9,199,610
\$5,000,000 under \$10,000,000.	12 443	369 786 716	11 107	57,562,655	13 414	18 908 048	10.766	5,013,563	13,028	72 116 543	12.550	17 676 945
Taxable returns fotal	41.1	4 988 305 435	36 429 010	3 214 218 859	28 921 114	108 417 672	2 912 610	46 250 321	16 552 206	130 447 810	14 020.174	96.879.090
Nontaxable returns, total	Ц	197,360,435	4,691,142	151,327,466	3,499,036	6,944,181	235,462	2,974,892	1,707,127	5,825,260	1,386,268	3,462,991
Size of adjusted	State income tax refunds	State income tax refunds	Alin	Alimony received	Business or net income	Business or profession net income less loss	Sales of capital asse net gain less loss	Sales of capital assets net gain less loss	Sales of pro than capil	Sales of property other than capital assets	Taxable IRA distributions	Taxable IRA distributions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.	20,208,019	21,044,276	248,174	6,040,701	10,087,670	194,140,903	15,797,638	575,241,300	1,161,012	3,757,706	4,480,498	72,646,862
Under \$5,000	35,522	32,160	1,975	*3,455	120,100	186,393	120,589	-8,620	9,017	-116,450	33,166	146,095
\$5,000 under \$10,000	69,971	44,698	7.683	50.513	213,155	823,357	205,818	13,047	18,092	-5,477	83,568	416,217
\$10,000 under \$15,000. \$15,000 under \$20,000	132,917	65,818	11,620	116,446	349 951	7.527,666	322.363	247,658	18,333	-82,891	198.513	1,155,963
620 000 mader 625 000	356 151	204 434	14 145	123 083	381 568	3 130 418	341 513	326 965	30.009	43 338	181 362	1 300 125
\$25,000 under \$30,000.	530,253	265,128	17,017	130,907	395,487	3,446,547	345,185	466,367	27,448	27,387	194,805	1,489,371
\$30,000 under \$35,000	710,610	371,903	20,054	213,891	382,123	3,475,670	338,316	627,521	22,664	-32,343	176,597	1,427,267
\$35,000 under \$40,000	800,460	432,933	25,309	355,463	381,012	3,132,913	424,/43	972,763	23,642	135,558	189 289	1,368,202
645 000 magar \$60 000	061665	605,173	10.664	245 410	121 774	2 702 194	507.60B	1 135 378	020 22	30 245	167 234	1622 309
\$50,000 under \$55,000	1.031.578	686.438	16.253	306,765	457.911	3.879.342	517.753	1.208.688	26,441	80,754	182,588	2,239,931
\$55,000 under \$60,000.	1,054,520	727,533	14,298	363,189	452,898	4,008,604	535,086	1,602,174	35,220	76,317	193,239	2,329,473
\$60,000 under \$75,000	3.054,845	2,176,535	23,629	646,760	1,207,882	12,533,812	1,633,064	5,081,761	84,865	266,410	529,564	7,010,496
over a single a singl	4,129,707	3,331,130	19,07	100,404	0.62,070,1	+00'110'17	2,323,103	210,150,01	130,407	123,033	005,125	PCP 000 00
\$100,000 under \$200,000 \$200,000 under \$500,000	4,897,842	5,273,620	22,757	1,378,602	2,170,696	55,468,735	1 922 331	79 359 607	214.755	834.869	267.227	10,266,774
\$500,000 under \$1,000,000	178,135	911,047	1,400	393,891	128,208	14,013,973	425,846	57,906,110	83,487	249,525	47,319	2,543,738
\$1,000,000 under \$1,500,000	50,835	565,861	208	20,323	30,285	4,341,840	108,062	31,002,887	27,351	242,779	10,893	730,504
\$1,500,000 under \$2,000,000	23,823	297,973	85	6,285	12,528	1,990,994	48,009	22,648,585	13,398	44,270	4.927	349,880
\$2,000,000 under \$5,000,000	37,607	859,634	124	52,403	5 449	1,145,740	19 953	54.065.049	7.359	21,493	1.749	222.173
\$10,000,000 or more	7,404	1,089,507	14	36,832	3,614	2,232,714	13,242	188,028,171	5,843	885,614	1,198	312,241
Taxable returns, total	18,5	19,634,962	196,593	5,485,772	8,082,514	178,030,331	14,227,032	569,524,064	1,023,718	3,974,815	3,924,569	68,291,781
Nontaxable returns, total	1,650,498	1,409,314	51,581	554,929	2,005,156	16,110,572	1,570,606	5,717,236	137,294	-217,109	555,929	4,355,082

Amount

Number of

returns

Estate and trust net

income less loss

\*3,413 \*6,405 10,918 16,540

14.763,417

358,324

(36)

(32)

49,208 35,615 56,964 49,820 99,537

9,504 6,487 6,848 13,080

10,767

52,651 10,164 39,589 140,978 413,905

9,049 10,472 8,615 26,268 41,351

8,587 14,309,732 2,400,227

Nontaxable returns, total... Footnotes at end of table

21,641,875 15,670,341 5,720,472 1,815,425 873,250 1,660,939 585,260 1,006,236 6,871,561

1,194,484 1,280,927 1,495,434 1,442,748 1,538,257 1,949,612 1,884,772 1,987,510 5,360,072 9,702,947

744.811 748.432 751.483 2.085.031 2.967.378

4,089,702 1,074,294 248,241

283,114 565,819 729,836 943,077

124.573 224.343 315,850 385,726

457,985 518,939

578,757 598,272 636,252

79,332,407

16,709,959

(48)

(47)

Amount

Number of

returns

Total statutory adjustments

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted	and an	and annuities	net income	come	net loss	netloss	income less loss	income less loss	net income less loss	net income less loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns, total	10,529,572	229,557,013	3,502,909	59,080,812	3,591,352	38,814,271	277,536	1,630,196	5,440,724	397,684,342
Under \$5,000	62,378	267,358	31,483	179,579	35,116	337,443	1,811	1,914	39,068	-582,247
\$5,000 under \$10,000	182.852	1,042,035	60,375	282,359	48,029	470,364	7,143	3,415	42,450	450,831
\$10,000 under \$15,000	411,364	4,878,445	98,489	469,323 593,644	100,696	680,003 995,694	14.746	40.317 74.108	69,669 78.834	-343,891
\$20 000 under \$25 000	427.510	5.061.070	95 111	602 369	111 142	1.055.455	11 409	39 794	95.451	104 478
\$25,000 under \$30,000	458.764	5,880,457	87,477	594,632	112,306	1,009,730	11,688	44,481	108.867	21.265
\$30,000 under \$35,000.	417.166	5.931,694	84,135	567,071	125,653	1.236,483	10,954	101,937	115,200	466,477
\$35,000 under \$40,000	441,853	7,142,179	111,659	781,573	139,976	1,290,054	960'6	-2.080	107,813	598,455
000 000 000 000 000 000	202,624	7,320,340	41.7.00	790,000	137,788	1,234,720	14,100	000'00	162,711	383,518
\$50,000 under \$55,000	477.581	8.945.456	111.091	927.394	146 755	1,211,227	12 292	37.427	154.865	427,704
\$55,000 under \$60,000.	456,495	8.798,035	122,401	1,113,203	171,179	1,708,118	6,471	26,643	165,168	1.026,426
\$60,000 under \$75,000 .	1,333,262	28.224,793	346,963	3,061,399	428,059	3,738,560	28.713	192,747	455,450	4,081,219
\$75,000 under \$100,000	1,749,589	42,415,494	543,601	4,792,079	597,126	5,270,653	31,452	153,496	711,236	8,454,362
\$100,000 under \$200,000.	2,126,420	66,282,456	861,385	11,967,128	808.452	7,720,280	69,207	392,039	1,514,422	39,411,000
\$500,000 under \$1,000,000.	84.214	3.103.090	113.674	6.452.689	72.377	1.896.556	4 767	515,003	1,012,458	60 724 795
\$1,000,000 under \$1,500,000	21,261	970,917	33,476	2,736,426	19,627	685,539	1,357	6,007	84,471	33,295,111
\$1,500,000 under \$2,000,000.	9,278	408,228	16,105	1,547,703	8,994	353,442	564	5,547	38,918	20,798,640
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000	14,381	304,755	26,923	3.612.045	14,070	731,286	1,004	11,936	63,121	55,324,511
\$10,000,000 or more	2,362	385.608	6.054	2 267 400	2,334	396 533	150	3.526	17,496	63 717 188
Taxable returns, total	9,178,357	216,173,733	3,048,329	55,591,905	2,991,127	31,734,243	239,221	1,472,479	4,867,985	399,901,187
Nontaxable returns, total	1,351,215	13,383,280	454,580	3,488,907	600,225	7,080,028	38,314	157,718	572,738	-2,216,845
Size of adjusted	Farm net income less loss	l income loss	Unemployment compensation	syment sation	Taxable social security benefits	Taxable social ecurity benefits	Посте	Foreign-earned income exclusion	Other income less loss	ncome
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total.	760,408	-6.315.765	2.760.489	11,282,385	6.515.146	74.996.273	62.397	3.765.999	3 644 493	22 702 868
Under \$5 000	7 531	-121 296	8 917	26.798	1 625	5 359	.644	*21.784	21.686	19 767
\$5,000 under \$10,000.	18,841	-110,341	30,994	117,420	6,214	27,926	1211	4,907	43,463	65,583
\$10,000 under \$15,000.	14,744	-36,057	55,206	206,071	16,453	76,885	*2,065	*42,183	58,133	155,185
600 000 midel 620,000.	004.02	007.68-	103.477	430,000	143,030	216,473	1,023	16,243	201,11	136,432
\$20,000 under \$25,000. \$25,000 under \$30,000	26,713	-245,063	117,898	542 560	322,423	1 152 780	*653	-52 250	90,922	322 000
\$30,000 under \$35,000	30,992	-257,147	145,609	659,442	358,594	1,563,830	999.	.53,506	111,144	197,240
\$35,000 under \$40,000.	31,009	-267,527	159,802	629,482	361,335	2,167,519	1 6	1	129,708	325,656
\$40,000 under \$45,000.	23.878	-130,478	158,738	652,139	341,628	2,569,226	2,768	159,567	117,570	230,657
\$45,000 under \$50,000. \$50,000 under \$55,000	28,653	-229,992	138,802	604,825	314,723	2,906,546 3.514.608	3 096	67,572	146,486	367,948
\$55,000 under \$60,000.	33.423	-193,021	159,903	612.377	309,912	3,554,491	2.263	91,595	149.106	337,308
\$60,000 under \$75,000.	91,770	-588,841	431,868	1,601,067	908,757	11,957,831	6,449	412,858	431,681	748,174
\$/5,000 under \$100,000.	133,807	-766,128	491,409	1,995,634	1,012,384	15,431,936	6,193	378.298	631,357	1,833,320
\$100,000 under \$200,000. \$200,000 under \$500,000.	160,636	-1,191,995	391,247	1,761,660	1,186,168	19,935,445 6 818 294	14,626	943,172	347 672	3,848,459
\$500,000 under \$1,000,000.	15,018	-341,301	5,423	31,102	76,750	1,503,148	2.971	206,628	92,934	2,323,436
\$1.000,000 under \$1,500,000.	3,436	-114,568	766	4,385	21,295	427.774	1,262	86,447	26,938	1,228,150
\$1,500,000 under \$2,000,000.	1,831	-57,919	226	1,490	9,626	202,944	460	33,423	13,505	787,96
\$5,000,000 under \$5,000,000.	968	-94,304	51	352	14,963	315,702	970	16 726	7.576	1,830,492
\$10,000,000 or more.	662	-157.325	22	138	2,682	g1 173	130	0.741	Caa 4	1 750 339
		1111111		3	1001	2	- 53	17/0	000.0	9

2.063.891 1,701,788 1,612,156 933,205 578,688 1,982,963 1,061,172 3,843,847 14,596,331 167,086

106,298 55,551 18,752 6,992 3,410 6,604 2,247 2,121 329,961 28,362

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

				Tota	Total itemized deductions	ions			
Size of adjusted	Total in	Itemized deductions limitation	eductions ition	Medical and dental expenses deduction	nd dental deduction	Medic dental e	Medical and dental expenses	Medical and dental expenses limitation	nd dental limitation
gross income	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)
All returns, total	1,121,810,935	6,322,665	45,323,612	9,917,189	67,353,932	9,917,189	103,652,769	9,916,184	36,298,838
Under \$5,000.	4,770,434	1	:	216,785	1,553,012	216,785	1,594,804	215,780	41,792
\$10,000 under \$15,000	14,217,288	1 1	1 1	665,321	4,998,769	665,321	5,624,114	665,321	625,346
\$15,000 under \$20,000	19,764,976	I	ı	757,824	5,594,770	757,824	6.588,236	757,824	993,466
\$20,000 under \$25,000. \$25,000 under \$30,000	23,093,617	1 1	1 1	765,299	4,740,912	765.299	5,989,021	765,299	1.579,709
\$30,000 under \$35,000	30,225,705	1 1	ı	689,513	4,035,942	689,513	5,715,295	689,513	1,679,353
\$40,000 under \$45,000	34,689,417	ı	1	624,740	3,263,898	624,740	5,253,912	624,740	1,990,013
\$45,000 under \$50,000.	36,327,636	ł	I	573,872	3,152,634	573,872	5,194,052	573,872	2,041,418
\$55,000 under \$60,000	39,190,053	1 1	1 1	461,198	2,543,127	480,394	4,495,047	461,198	1,986,146
\$60,000 under \$75,000 \$75,000 under \$100,000	114,032,056 163,912,142	11,682	437 39,050	1,118,878	7,106,014 6.538,578	1,118,878 969.296	12,714,411	1,118,878	5,608,396
\$100,000 under \$200,000.	267,928,010	2,870,589	1,996,238	702,665	7,101,124	702,665	13,718,824	702,665	6,617,701
\$200,000 under \$500,000	118,186,053	2,577,630	11,013,181	64,557	1,648,448	64,557	2,932,040	64,557	1,283,592
\$1,000,000 under \$1,000,000 \$1,000,000 under \$1,500,000	16,410,416	482,197	3,624,714	4,320 598	55,837	4,320 598	535,629	4,320 598	213.885 53.033
\$1,500,000 under \$2,000,000	9,712,622	50,917	2,326,558	139	22,291	139	39,901	139	17,610
\$5,000,000 under \$10,000,000	14,065,260	20,441	3,586,341	L.	1,525	£.	•5,119	671	-3,593
\$10,000,000 or more	42,104,467	13,438	8,996,221	£.	1,291	£.	5,733	£.	4,443
l axable returns, total	973,890,948 147,919,988	0,307,693	45,228,377 95,235	6,962,257 2,954,933	38,432,058 28,921,873	6,962,25/ 2,954,933	69,447,248 34,205,521	6,962,257 2,953,928	31,015,189 5,283,648
				Total Itemized deductions-continued	actions-continued				
				Taxes paid deduction	deduction				
100 mpc 200 mp	-to-F	3			State and	State and local taxes			
gree or adjusted			Total	ī	Sal	omoon	[crono.]	Concrete calce tay	
				1				va conc	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(58)	(50)	(60)	(61)	(62)	(63)	(64)	(65)	
	(96)	(60)	(00)	(10)	(20)	(ca)	(‡0)	(ca)	
All returns, total	47,353,480	400,390,045	45,993,632	244,852,109	34,570,346	227,580,859	11,423,286	17,271,249	
Under \$5,000	321,175	973,854	280,385	212,744	82,718	130,446	197,667	82,298	
\$10,000 under \$15,000	1,010,773	2,398,637	924,416	558,784	338,722	264,007	585,694	294,777	
\$15.000 under \$20,000	1,334,553	3,688,761	1,235,191	976,143	580,665	574,630	654,526	401,513	
\$20,000 under \$25,000. \$25,000 under \$30,000	1,594,864	4,431,284 5,494,854	1,513,827	1,468,947	836,135 1,138,203	958,477 1,509,874	677,692 662,741	510,470 600,767	
\$30,000 under \$35,000	2,083,639	6,579,022	1,998,025	2,629,484	1,347,521	1,975,426	650,504	654,058	
\$55,000 under \$40,000. \$40,000 under \$45,000.	2,321,782	8,770,104	2,248,317	3,943,862	1,653,447	3,242,711	594,870	701,151	
\$45,000 under \$50,000	2,266,200	9,370,999	2,198,207	4,388,100	1,660,098	3,708,835	538,109	679,265	
\$50,000 under \$55,000 \$55,000 under \$60,000	2,296,673	10,215,932	2,241,962	4,925,200	1,697,790	4,181,564	544,172	743,636	
\$60,000 under \$75,000	6,233,896	33,786,978	6,086,217	17,475,382	4,842,129	15,400,210	1,244,087	2.075,172	
\$75,000 under \$100,000	7,960,062	54,251,091	7,805,848	29,547,919	6,350,002	26,817,960	1,455,846	2,729,959	
\$100,000 under \$200,000.	9,664,526	101,231,639	9,530,803	58,971,647	7,903,487	55,004,122 36,605,923	1,627,315	3,967,525	
\$500,000 under \$1,000,000	481,483	24,130,090	478,552	18,446,808	405,051	18.072,191	73.501	374,617	
\$1,000,000 under \$1,500,000	115,945	9,980,694	115,368	8,138,315	97,640	8,022,467	17,729	115,849	
\$2,000,000 under \$5,000,000	77,449	14,937,118	77,049	13,051,292	65,753	12,936,763	11,296	114,528	
\$5,000,000 under \$10,000,000	20,412	8,333,759	20,296	7,601,564	17,311	7,543,832	2,985	57,732 96 235	
Taxable returns, total	40,931,723	374,568,006	39,977,150	236,198,718	31,367,880	221,421,956	8,609,271	14,776,762	
Nontaxable returns, total	6,421,738	Z5,8ZZ,039	6,01b,48Z	8,653,391	3,202,466	6,158,903	2,814,015	2,494,487	
Footnotes at end of table									

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

						Total Itemized deductionscontinued	nctionscontinue					
			Taxes paid dedu	Taxes paid deduction-continued					Interest par	Interest paid deduction		
Size of adjusted	Real	Real estate	Persona	Personal property	ð	Other	Ţ	Total		Home mortgage interes	gage interest	
gross income	ta	taxes	ta	taxes	tax	taxes			Tc	Total	Paid to financial institutions	al institutions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(67)	(89)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(92)	(77)
All returns, total	41,310,587	144,702,292	21,274,626	084,698,8	2,792,514	1,965,864	39,015,536	405,718,259	38,574,509	383,733,110	38,211,235	378,467,637
S5.000 under \$10.000	249,779	706,583	101,297	28,526	8,672	26,001	212,648	1,813,200	210,666	1,790,991	207,520	1,768,538
\$10,000 under \$15,000	755,128	1,702,161	358,390	119,086	28,826	18,606	605,141	4,390,780	597,155 846.833	4,327,015	587,895	4,224,416
\$20,000 under \$25,000	1,192,736	2,733,424	604,513	204,536	78,773	24,377	1,109,955	8,127,952	1,097,342	8,036,995	1,084,418	7,895,410
\$25,000 under \$30,000	1,437,306	3,044,597	774,206	285,556	82,536	54,062	1,328,141	9,762,296	1,318,525	9,618,925	1,303,361	9,485,658
\$35,000 under \$40,000 \$40,000 under \$45,000	1,755,476	3,943,257	908,544	326,242	96,475	28,879	1,696,335	12,917,032	1,682,019	12,767,135	1,664,334	12,609,174
\$45,000 under \$50,000.	1,922,291	4,554,814	1,030,881	377,877	140,736	50,207	1,845,229	14,555,112	1,835,624	14,384,099	1,819,156	14,215,560
\$50,000 under \$55,000.	1,976,704	4,895,431	1,053,206	345,866	116,416	49,436	1,912,328	15,432,669	1,900,787	15,210,515	1,884,308	15,048,275
\$50,000 under \$75,000	5,554,577	15,009,326	2,902,441	1,087,226	395,217	215,043	5,352,177	46,328,119	5,317,313	45,793,862	5,272,428	45,153,352
\$75,000 under \$100,000.	7,308,354	22,894,232	3,792,213	1,588,578	490,899	220,363	6,011,109	67,619,638	6,962,629	66,763,724	6,908,391	66,075,419
\$100,000 under \$200,000 \$200,000 under \$500,000.	9,082,471 2,428,304	39,556,351 17,691,735	1,125,004	667,079	635,250 225,356	250,772	8,540,845 2,192,588	39,767,600	8,447,617 2,118,934	37,239,502	2,095,911	36,677,616
\$500,000 under \$1,000,000	458,652	5,425,022	197,911	158,309	42,533	99,951	402,820	11,221,827	371,739	9,204,287	366,442	9,000,135
\$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000	109,990 48,445	909,111	44,498 19,474	21,825	10,878	39,68U . 23,478	95,907 41,739	1,918,172	34,993	1,097,702	34,348	1,068,377
\$2,000,000 under \$5,000,000	73,573	1,780,137	29,300	45,118	7,629	60,572	63,749	4,185,725	50,677	1,693,860	49,519	1,637,249
\$5,000,000 under \$10,000,000	19,411	682,561	7,964	17,752	1,978	31,883	17,204	2,093,946	12,376	443,815 270.828	12,056	427,700 260.740
	36,056,261	128,961,598	18,621,019	7,694,023	2,507,121	1,713,667	33,912,785	348,305,825	33,512,933	328,191,384	33,205,196	323,810,582
					1	Total Itemized deductions—continued	uctions-continue					
			Interest paid ded	est paid deduction-continued					Contribution	Contributions deduction		
Size of advicted	Home mortgag	Home mortgage interestcont	Dedict	Deductible points	reatme	Investment interest	۲	Total	ت	Cash	Other than cash	an cash
gross income	Paid to r	Paid to individuals	Deancar	suiod ai	expense deduction	deduction	_		contrib	contributions	contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(78)	(62)	(80)	(81)	(82)	(83)	(84)	(85)	(98)	(87)	(88)	(88)
All returns, total	1,150,666	5,265,473	3,136,056	2,617,789	1,777,273	19,367,360	41,381,465	183,390,686	39,192,179	139,054,112	25,371,278	48,056,520
Under \$5,000	6,767	22,453	11,604	12,245	11,482	9.963	207,362	152,182	187,224	256,015	71,797	54,458
\$5,000 under \$10,000 \$10,000 under \$15,000	10,710	81,641 102,600	15,561 27,333	6,206 22,742	14,391	32,878 41,023	393,811 736,330	529,041 1,190,086	367,950	484,079	166,812 333,545	97.469
\$15,000 under \$20,000	32.715	189,342	58,717	51,496	22,558	44.819	1,006,877	1,787,880	952,037	1,533,742	505,535	366,056
\$20,000 under \$25,000 \$25,000 under \$30,000	27,223 35,966	133,267	59,527 68,120	60,376 76,488	29,293	30,580 66,883	1,248,860	2,357,236 3,045,697	1,157,198	1,963,097 2,500,680	653,008 814,477	398,501 531,053
\$30,000 under \$35,000 \$35,000 under \$40,000	34,391	173,823	77,008	68,328	33.522	72,543	1.661,067	3,798,745	1,546,535	3,092,111	928,832	673,074 705,337
\$40,000 under \$45,000	45,848	182,128	119,322	139,577	25,830	51,315	1,916,400	3,983,723	1,784,612	3,318,930	1,118,363	685.035
\$45,000 under \$50,000	47,907	168,539	132,778	128.408	30,034	42,605	1.923,097	4,490,155	1,794,592	3,616,473	1,130,789	813,387
\$55,000 under \$60,000	50,376	187,237	131,213	133,804	29,743	66,597	1,944.235	4,670,038	1,815,458	3,858,905	1,191,172	759,450
\$60,000 under \$75,000 \$75,000 under \$100,000	142,094	640,510	388,028	305,225	128,076 200.137	229,031	5,501,195	14,440,002	5,164,306 6,889,800	12,016,361	3,407,800 4,713,954	2,487,731 3,697,184
\$100,000 under \$200,000	285,841	1,282,975	887,931	671,380	494,058	1,428,758	9,104,010	37,152,373	8,774,492	31,395,793	6,116,274	6,958,433
\$200,000 under \$500,000.	82,163	561,886	258,760	185,027	383,358	2,343,071	2,459,255	20,972,201	2,414,098	16,436,353	1,551,668	4,799,178 2,269,563
\$1,000,000 under \$1,500,000.	4,233	72,691	10,397	7,618	45,014	1,194,863	112,439	4,631,552	111,671	3,303,801	59,027	2,114,937
\$1,500,000 under \$2,000,000.	1,638	29,325	4,143 5,944	4,848	23,069	815,622 2.484,988	49,462	3,068,921 8,755,590	49,192	2,262,809 5,530,405	25,034 37,319	1,645,070 3,743,476
\$5,000,000 under \$10,000,000.	588	16,114	1,359	1,472	12,692	1,648,659	20,076	5,975,159	19,976	3,416,964	9,901	2,600,437
Taxable returns, total	1,009,493	4,380,802	2,772,510	2,049,332	1,629,050	18,065,109	36,440,913	170,300,597	34,566,575	126,454,340	22,732,644	45,440,878
Nontaxable returns, total	141,173	084,071	303,347	206,437	146,223	1,302,200	4,940,332	13,030,066	4,623,604	14,333,774	4.000,000,0	2,010,02
Footnotes at end of table												

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

	Contributions deduction-cont	duction-cont						Limited miscellar	Limited miscellaneous deductions			
Size of adjusted gross income	Carryover from prior years	ar from ears	Casualty or theft loss deduction	t loss deduction	Total Irmit	Total after Irmitation	Unreimburs	Unreimbursed emplayee business expense	Tax pre fe	Tax preparation fees	Saoi gnildmeð Seototion	ng loss ction
	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(06)	(91)	(92)	(63)	(94)	(62)	(96)	(62)	(98)	(66)	(100)	(101)
All returns total	532.087	30.265.517	813.976	14 984 169	12.407.121	76 183 408	15.920.218	75.824.189	21.611.206	5.498.601	1 033 606	16 201 946
100 SS 000	34 748	70 185	.5.473	926 66.	119 162	158 326	18 320	74 175	111 246	25 972	908 2.	700 8°
\$5,000 under \$10,000	30,678	134,747	17.014	275,091	172,790	370,332	68.640	223,680	197,459	44,865	7.062	32,584
\$10,000 under \$15,000 \$15,000 under \$20,000	42,569	329 805	27.002	252,640	376.626	901,682	153,591 312,153	697,872	354,310 535,648	76,148	18,467	79,627
\$20,000 under \$25,000	27.765	101.694	34.276	856.880	472.444	2.354.121	457.997	2.144.721	639.621	132.047	35.627	198.720
\$25,000 under \$30,000	32,312	159,447	53,907	1,044,291	592,660	3,040,795	600,281	2,916,634	784,902	138,257	30.202	164.246
530,000 under \$35,000	29.302	105.164	41,084	441,149	682,332	3,663,874	731,673	3,573,968	900,535	159.290	25.503	194,138
535,000 under \$40,000 540,000 under \$45,000	24,117	140,767	34,555	431,177	709,995	3,949,014	851,981	4,080,380	1,054,118	178,572	45,567	246,365
\$45,000 under \$50,000	21,955	159,985	32,626	636,458	680,603	3,841,929	855,696	3,987,755	1,080,228	198,680	41,576	224,459
\$50,000 under \$55,000	18,010	75,972	35,139	485,850	683,133	3,763,974	883,924	3,901,374	1,085,995	190,355	53,966	268,402
\$55,000 under \$60,000	22.262	147.231	32,937	558.081	653.774	3,453,467	3567,640	3,709,137	1,050,152	186,909	47,851	349,087
\$50,000 under \$75,000 \$75,000 under \$100,000	38,810	1,316,488	133,804	2,019,052	1,941,027	10,621,799	2,998,321	12,359,308	3,863,533	709,697	178,218	1,313,920
S100.000 under \$200.000	63.592	2.822.099	150.096	2.716.226	2.150.516	14,137,295	3.362.892	16,552,110	4.618.055	1,271,418	258.851	3.604.302
5200,000 under \$500,000.	28,491	2,362,261	42,597	1,302,210	428,582	5.293.324	558,230	4,703.859	1.077.010	668,886	69,611	3,068,190
\$500,000 under \$1,000,000	8.711	1,933,387	12,052	544,517	63,824	1,699,735	66.783	778,126	186,458	253.076	12,691	1,417,154
\$1,000,000 under \$1,500,000.	3,324	1,586,595	2,845	123,978	15,121	691,340	10,561	197,987	43,631	100,528	4,073	788,075
\$1,300,000 under \$2,000,000.	3 235	3 000 005	1 200	118 118	10,157	1 120 824	4,338	167 547	28.403	117 385	7 322	1 032 315
\$5,000,000 under \$10,000,000	1,100	1,496,656	490	40,785	2,576	639,141	1,323	97,203	7,491	49,728	568	434,516
\$10,000,000 or more	946	12,077,455	288	32,923	1,588	1,184,183	616	84,047	4.907	60.836	343	1,016,681
Taxable returns, total Nontaxable returns, total	334,694	27,608,232	592,113 221.863	6,405,943 8,578,226	10,388,488	64,763,476 11,419,932	14,133,072	65,741,423 10,082,766	19,033,831	4,905,337 593,264	920,689	14,172,362 2,029,584
				Total Itemized deductions-continued	ctions-continued	-						
	Limite	snoauellaneons	Limited miscellaneous deductions-continued	ned	Miscell	Miscellaneous	Total u	Total unlimited	Exem	Exemptions	Taxable	Taxable income
boson by your	bottonil rodto	70	A angeonal and a	fooding another by	deductio	deductions other	miscel	miscellaneous				
gross income	miscellaneous deductions	deductions	iviscendinedus deductions subject	I limitation	than gambling	gmpling	ded	deduction				
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	10,180,173	26,443,605	28,615,522	107,766,395	488,057	2,444,601	1,511,222	19,114,049	116,292,321	352,940,821	43,994,111	3,757,580,036
Under \$5,000	66,278	65,080	135,928	165,228	*2,617	•4,909	5,574	20,585	512,272	1,635,886	11,549	18,043
\$5,000 under \$10,000	103,849	134,744	256,660	403,288	4,853	4,218	11,915	36,802	933,477	2,984,918	31,208	71,086
\$10,000 under \$15,000 \$15 000 under \$20 000	178,541 240,454	219,167	718.871	993,187	4,856	5,068	23,323	231.998	1,577,308	5,043,212	323,892	791,817 3.629.668
\$20,000 under \$25,000.	271.648	365.777	887.656	2.642,545	15.487	26.511	51,114	225.232	2.942.905	9.408.995	1,151,827	8,808,198
\$25,000 under \$30,000.	351,552	406,898	1,067,739	3,461,789	21,017	98,674	51,218	262,920	3,557,806	11,377,634	1,612,297	17,602,097
\$30,000 under \$35,000	391,542	496,507	1,251,495	4,229,765	21,406	117,796	45.662	311,933	4,038.055	12,907,951	1,907,556	27.862,064
\$30,000 under \$45,000	397.890	468.618	1.402,306	4,727,571	26,966	966'59	72.533	333,485	4,682,758	14.973.240	2,266,994	50,479,505
\$45,000 under \$50,000	442,337	515,838	1,417,641	4,702,272	26,494	55,889	66.822	280,348	4,868,442	15,575,637	2,220,082	57,915,212
\$50,000 under \$55,000	450,431	635,368	1,436,341	4,727,098	15,898	78,809	70.522	353,628	5,236,641	16,746,207	2,268,213	67,520,531
\$55,000 under \$60,000 \$60 000 under \$75 000	435,450	560.219	1,400,929	4,456,265	13,129	26,115	61,604	379,900	5,242,312	16,763,049 50,897,974	2,236,926	75,204,325
\$75,000 under \$100,000	1,621,208	2,238,703	5,001,698	15,367,618	50,040	155,764	225,189	1,470,583	22,299,104	71,328,526	7,948,998	456,831,501
\$100,000 under \$200,000	2,389,486	4,355,352	6,004,634	22,178,880	84,104	365,576	341,457	4,207,800	28,046,126	89,381,487	9,653,190	933,273,371
\$200,000 under \$500,000	814,986	3,564,283	1,471,229	8,937,028	56,508	356,485	125,043	3,472,611	7,536,187	12,584,549	2,573,104	512,712,678
\$300,000 under \$1,000,000	58.362	1.057.692	73.407	1,356,208	9,532	97.212	13,525	890.019	329,526	91	116,016	124,222,913
1,500,000 under \$2,000,000	28.209	695,246	33,461	812,355	6,307	37,803	7,617	471,110	147,628	22	50,823	78,158,258
\$2,000,000 under \$5,000,000	47,918	2.004.447	54,774	2,289,379	11,642	150,522	13,843	1,193,000	221,852	62 16	20.403	208,044,168 126,394,517
\$10,000,000 or more.	10,635	2,833,226	11,213	2,978,109	3,980	156,479	4,268	1,184,622	37,973	6	13,399	327,874,718
Taxable returns, total	8,982,885	24,073,001	25,119,613	94,719,761	419,817	2,014,473	1,327,292	16,343,418	97,214,667	291,977,568	41,148,661	3,724,317,232
Nontaxable returns, total	1,13/,40/	4,070,004	0.430,000			27				- 17. / CUD 114	2 845 450	33 262 RD

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted	Alternative	Alternative minimum tax	Income tax before credits	ne tax credits	Total ta: credits	Fotal tax credits	Incor	Income tax after credits	Total income tax	come
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total	3,825,092	16,732,134	44,010,077	784,653,614	18,904,856	31,355,139	41,165,624	753,298,475	41,165,626	753,298,882
Under \$5,000	.363	-6,318	12,462	8,377	*2.278	*358	11,261	8,020	11,261	8,020
\$5,000 under \$10,000	1,056	*2,955	31,746	10,100	10,170	1,553	26,804	8,547	26,804	8,547
\$10,000 under \$15,000	.235	*1,023	324,446	75,828	76,041	13,535	277,545	62,293	277,545	62,293
\$15,000 under \$20,000	629.	-636	725,989	369,976	173,694	44,033	636,495	325,943	636,495	325,943
\$20,000 under \$25,000	*55	*2,439	1,149.872	974,687	436,433	157,924	905,049	816,763	905,049	816,763
\$25,000 under \$30,000	604.	*1,512	1,611,343	2,046,043	565,157	354,636	1,228,440	1,691,407	1,228,440	1,691,407
\$30,000 under \$35,000	832	771	1,907,588	3,380,776	886'669	533,214	1,536,394	2,847,562	1,536,394	2,847,562
\$35,000 under \$40,000	1,925	8,407	2,097,183	4,748,304	815,547	731,085	1,734,855	4,017,218	1,734,855	4,017,218
\$40,000 under \$45,000	6,746	14,816	2,267,745	6,506,569	897,653	911,234	1,928,323	5,595,335	1,928,323	5,595,335
\$45,000 under \$50,000	8,843	10,025	2,220,269	7,774,317	959,827	1,107,053	1,935,534	6,667,264	1,935,534	6,667,264
\$50,000 under \$55,000	13,973	13,839	2,268,238	9,396,318	916,816	1,319,367	2,060,638	8,076,951	2,060,638	8,076,951
\$55,000 under \$60,000	15,925	12,178	2,237,232	10,720,467	884,127	1,380,116	2,093,980	9,340,351	2,093,980	9.340,351
\$60,000 under \$75,000	84,832	93,151	6,207,648	37,516,413	2,914,486	5,020,596	5,953,719	32,495,816	5,953,719	32,495,816
\$75,000 under \$100,000	170,150	245,992	7,953,476	69,481,621	4,100,698	7,282,311	7,860,996	62,199,310	966'098'2	62,199,373
\$100,000 under \$200,000	1,414,424	2,599,513	9,659,876	173,083,937	4,091,193	4,966,972	9,642,837	168,116,966	9,642,837	168,116,966
\$200,000 under \$500,000	1,856,474	8,586,713	2,574,916	151,631,650	919,990	1,419,312	2,573,290	150,212,338	2,573.290	150,212,338
\$500,000 under \$1,000,000	184,868	2,217,581	481,703	78,945,734	258,374	910,347	481,354	78,035,387	481,355	78.035,387
\$1,000,000 under \$1,500,000	27,470	268,860	116,105	35,253,029	70,894	616,331	116,021	34,636,698	116,021	34,636,698
\$1,500,000 under \$2,000,000	11,558	342,980	50,869	22,070,169	32,400	417,551	50,829	21,652,618	50,829	21,652,618
\$2,000,000 under \$5,000,000	16,528	748,394	77,521	57,861,010	53,353	1,314,540	77,443	56,546,469	77,443	56,546.707
\$5,000,000 under \$10,000,000	4,314	386,469	20,429	33,768,426	15,037	760,557	20,404	33,007,869	20,405	33,007,913
\$10,000,000 or more	3,134	867,261	13,421	79,029,862	10,702	2,092,513	13,411	76,937,349	13,411	76,937,412
Taxable returns, total	3,813,987	16,723,117	41,165,626	780,873,506	16,060,405	27,575,031	41,165,624	753,298,475	41,165,626	753,298,882
Nontaxable returns, total	11,106	9,016	2,844,451	3,780,108	2,844,451	3,780,108	:		1	1

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income (Coefficient of variation for number of returns and amount (percent))

			Salaries	souch bac	Paratri eldexeT	interect	Tav.evem	Tax-axempt inferest	Ordenson dividends	dividende	Outsided designates	dwidoode
	Number	Adjusted	3	safaw pilo				10000				Spirapian
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.27	0.18	0.31	0.28	0.36	0.79	1.25	1.53	0.52	0.81	0.57	0.94
Under \$5,000	4 61	5.26	8 19	14 89	5.68	10 59	22 24	20 57		11 37	8.07	12 56
55,000 under 510,000.	351	3 60	5 53 4 10	5.08	3.51	9.25 7.06	15.70	26.38	5.91	9 /9	6 46 5 04	10 90 8 61
\$15,000 under \$20,000	2 42	2 43	3 15	3 60	3 23	71.7	1136	27.50	437	292	4 81	9 22
\$20,000 under \$25,000	2.26	2 26	2 67	2 89	3 24	7 86	12 56	17 80	4.34	8 32	4.91	9 11
\$25,000 under \$30,000	2 09	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 40 2 18	2 55	3 02	8.38	11 94	21 67	4.37	924	484	1143
\$35,000 under \$40,000	1 95	195	2 12	2 24	2.72	8.15	10.94	26 08	3.95	8 64	4.35	10 13
\$40,000 under \$45,000.	187	1 88	2.01	2 11	2 60	8.11	10 56	39 17	3 87	8 90	4.30	981
\$45,000 under \$50,000	1.90	1.90	2 03	2 14	2 53	7 43	9.93	20 87	366	8 59	4.01	9 93
\$50,000 under \$55,000 \$55,000 under \$60,000	19.1	56.	2.03	2 13	2 44 2 44	8 48	9 7 8	20 65	3.52	8 19	3.92	9 74
\$60,000 under \$75,000.	1 10	1 10	1 16	1 23	1.38	4 95	5 70	11 68	2.00	5.28	2 2 2	6 46
\$75,000 under \$100,000	0.86	0 86	0 91	96:0	106	4.17	4.54	9 04	1.56	4 60	1.73	5.54
\$100,000 under \$200,000.	0 69	0.65	0 74	0.77	0.77	2.80	2.49	480	1.01	2.93	1.10	3.51
\$500,000 under \$1,000,000.	1 04	0 92	1.19	1.42	1.05	2.50	1.71	2.97	1.12	2.83	1.16	3.27
\$1,000,000 under \$1,500,000.	1 28	121	1.48	1 93	1.29	2 68	1.82	3.31	1.36	3.24	1.40	3 68
\$1,500,000 under \$2,000,000.	0 99	0.99	1.14	159	0 99	2 28	1.41	3.04	104	297	1.07	3,48
55,000,000 under \$10,000,000	0 29	0.46	0 63	0.90	0.56	0.73	0.66	0 57	0.57	1.07	0.59	126
\$10,000,000 or more	0.02	0 01	0.02	:	0.02	0.03	0.02	0.07	0 02	1	0.02	ţ
Taxable returns, total	0.29	0.19	0.33	0.29	0.38	0.82	1.28 5.44	1.56	0.54	3.63	0.59	0.97
Size of adjusted	State tax re	State income tax refunds	Alm	Almony received	Business or profession net income less loss	r profession e less loss	Sales of capital ass net gain less loss	Sales of capital assets net gain less loss	Sales of property other than capital assets	perty other al assets	Taxable IRA distributions	le IRA utions
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	0.54	0.79	5.13	7.39	0.53	1.17	0.55	0.43	1.93	8.75	1.23	1.90
Under 55,000	14.26	20 77	57.68	70 42	7.18	59.95	7 29	728.56	26.15	59.68	14.96	44 11
\$5,000 under \$10,000.	10.32	15 22	28 88	31 40	5 48	19 65	5.75	398 88	18.60	637 56	9.88	12 60
\$15,000 under \$20,000.	5 59	11 03	22.07	23 51	4.36	10 71	4 73	3136	20 04	178.76	628	8 69
\$20,000 under \$25,000.	4 89	9 62	21 55	28.06	4 27	8.96	4 64	22.31	15 33	7931	6.72	9 55
\$25,000 under \$30,000.	4.02	572	20.56	26.10	4 16	8 69	4 68	20.30	15.59	125 41	6.54	921
\$35,000 under \$40,000.	332	4 46	16.39	19.05	4 28	9.75	4 25	15.39	16.16	182.50	6.79	10 25
\$40,000 under \$45,000.	3 0 1	4 60	21 75	27 46	4 15	10.83	4 10	14 25	14 90	48 27	6 48	9.71
\$45,000 under \$50,000.	3 02	4 85	19 39	25 19	4.13	9.88	3.93	13.72	15.37	121 47	683	10 19
\$55,000 under \$60,000.	2.86	4 12	21.13	26.38	4 01	938	3.82	12.27	13 99	67.89	6.36	666
\$60,000 under \$75,000.	1 65	2.39	16.41	19.71	2.38	5.66	2 19	6.77	006	35.72	3.85	5 85
szs.oud under s 100,000	1.35	2.23	19.21	79:01	188	4.38	2/1	90.0	00 /	89.92	3.34	21.5
\$100,000 under \$200,000.	1 12	172	16 40 21 76	19 04	138	2.50	1.07	2.48	4.09 2.86	33.08 18.36	2.57	5.29
\$500,000 under \$1,000,000.	1 89	3.86	26.49	38 56	2.05	3.61	1 10	1 94	2.59	27 29	3.69	7 70
\$1,000,000 under \$1,500,000.	2.04	11.95	35.71	51 12	241	4.59	1.33	2.08	2.61	19.13	4 15	10.35
\$2,000,000 under \$5,000,000	0.87	1.90	18.15	33.57	115	3.50	103	0 83	1.09	10.46	2.08	9.03 6.64
\$5,000,000 under \$10,000,000.	0.81	1.89	18.03	42.68	1.04	3.90	0.57	0 62	0 92	7 20	1.86	6 61
Taxable returns, total	0.56	0.82	5.75	8.01	0.07	1,23	0.02 0.58	0.43	0.04 2.01	7.67	1.31	1.99
Nontaxable returns, total	2.22	3.42	11.39	14.45	1.73	4.19	2.07	5.97	6.54	56.40	3.72	6.14

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

	Taxable pensions	Suorsions	Rent and royalty	d royalty	Rentan	Rent and royalty	Farm re	Farm rental net	Partnership and	Partnership and S Corporation	Estate and trust net	trust net
Size of adjusted	and annuities	nuities	net income	соше	net	net loss	income	income less loss	net incom	net income less loss	income less loss	sss loss
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
					SHIPPO		Silling.		21122		CHICAL	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	0.77	1.10	1.19	1.40	1.25	1.47	4.80	10.06	06:0	0.72	3.77	2.84
Under \$5,000.	11 27	16 68	13.67	19.97	13.02	16.90	57.93	135 52	12.47	25 55	57.76	74.30
\$5,000 under \$10,000.	6.66	8 42	10 23	14.05	11.15	14 28	30 89	266.55	1191	25.73	40.18	101.50
\$10,000 under \$15,000	4.31	5 09	8.05	11.10	8.02	11.24	22.13	30.15	9.04	76 04	36.01	50 07
\$20.000 under \$25.000	4.38	5.44	8.24	11.13	7 60	10.01	25.76	54 66	8 43	146.45	26.25	38.85
\$25,000 under \$30,000	4.24	5 45	8.59	12.91	7 64	10.76	24 60	50.94	7 92	810 28	27 62	37.35
\$30,000 under \$35,000	4.39	575	861	15.07	7 23	9 24	24 23	37.66	7.51	42.93	29 88	48.31
\$35,000 under \$40,000	4.25	5.55	7.65	11.41	6.86	9.20	27.79	548.76	7.99	31 43	31 49	47.26
000 000 000 000	27	50.5	1 0	10.40	0.00	07.0	5- 17	94.69	200	40.43	20.37	200
\$43,000 under \$50,000	4.21	5 47	7.70	12.45	6.81	9.85	25.05	64.55	6.71	2199	26.81	182 66
\$55,000 under \$60,000	4 11	5 69	7.35	11 30	6 45	60 6	32.38	52.66	6 55	23.85	27 49	55.07
\$60,000 under \$75,000	2.38	3.29	4.40	6.92	4 23	5.47	16 10	30 59	3.95	10 41	15 98	27 53
\$75,000 undel \$100,000	2.03	2.34	200	3.63	3.36	1 1 0	- C	10.14	3.10	60 6	14.0	11 56
\$100,000 under \$200,000	7.67	2.34	2.00	3.62	2.53	3 22	9 62	25.03	1.80	500	46. 4	12.35
\$500,000 under \$1,000,000	2.73	5 49	2.18	4 52	2.68	3 68	10.89	40.31	131	2.06	5 40	11.26
\$1,000,000 under \$1,500,000.	3.07	8.08	2.28	3.90	2.92	4 33	12.00	96.99	1 49	2.30	5.18	12 41
\$1.500,000 under \$2,000,000.	2 62	6.19	1.94	4.33	261	4 62	10.82	33.68	118	2.04	7.35	10.96
\$5,000,000 under \$5,000,000	1.28	4.96	0.85	1.29	1.21	4 29	5.10	15.11	090	0.91	1.52	3.90
\$10,000,000 or more	60.0	99 0	0.04	1	ı	ı	1	ı	0.02	1	1	1
Taxable returns, total	0.82	1.15	1.27	1.46 5.45	1.37	1.55	5.15	10.89	3.29	0.70	3.89	2.86
	omooni toe emol	omoodi	framount	ormont	Tavabl	Tavable const	Foreign	Foreign-co-moior	Tadio	Other Income	Total statuton	phitony
Size of adjusted	less loss	loss	compensation	nsation	security	security benefits	income	income exclusion	ssal	less loss	adjustments	nents
gross income	Number	tui ou v	Missiporof	\$ months	Misseborof	Amount	Nimborof	Amount	Missipar of	tui ioa V	Ni-mbor of	Amount
	returns	African	returns	Afficiality	returns	NIDOLIK V	returns	Minounk	returns	ZIIIOOIII Z	returns	
	i		.00			1000			1	1011	1277	740
_1	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(4b)	(41)	(40)
All returns, total	2.41	6.10	1.73	2.25	0.97	1.11	8.10	7.75	1.34	2.82	0.56	0.83
Under \$5,000	29 48	75 07	26.73	36.01	67.19	75.12	98.92	98.88	17 62	198 63	7 28	11.95
\$5,000 under \$10,000	1951	91.71	16.13	20.2b	35.1b	37.04	95 45 55 09	64 44	11.17	26 74	0 46 4 75	7 14
\$15,000 under \$20,000.	18.15	53.77	8.90	11.45	7 63	16.69	71.90	72.79	9.77	23.87	4 32	6 2 9
\$20,000 under \$25,000.	16 44	23 79	8.47	10.77	4 99	7.07	ı	ı	9.28	20.80	4 05	7.50
\$25,000 under \$30,000.	16.38	68.56	7.80	10.00	4 47	5.35	99.92	99 92	8 42	23 93	382	6.14
\$35,000 under \$40,000.	14.69	34 4	7.49	9.68	4 63	5.00	10.08	60.16	7.88	16 44	2 6 2 4	5.83
\$40,000 under \$45,000	16.51	50.24	7.42	9 35	4 69	5 20	47.57	50.18	8.17	15 88	3.55	6.98
\$45,000 under \$50,000	15.51	31.11	7.87	10.08	4 93	5 33	78.39	79 70	7.42	17.86	3.30	5.43
\$50,000 under \$55,000.	16.13	35.94	7.55	9.77	4.79	5 07 5 28	41.35	44 00 66 97	7.80	20 60	3.28	5.85
\$60,000 under \$75,000	8 99	20 40	4 54	6 13	2 84	3 10	30.73	28 84	4 38	14.36	1.95	3.33
\$75,000 under \$100,000	6.93	21.09	4.28	5.64	2.73	3.01	29.81	28.15	3 66	10 63	1 58	2 86
\$100,000 under \$200,000	5.62	17.14	4.35	5.75	2.17	2.37	15.18	15.23	2.72	8.08	1.19	1.86
\$200,000 under \$300,000.	5.32	13.27	6.79	8.12	2.36	2.57	17.71	17.53	2.46	24.0	1 48	2.78
\$1,000,000 under \$1,500,000	6.22	20.50	17.82	22.07	2.96	3.10	12.52	13.10	2.68	13.14	1.71	2.71
\$1,500,000 under \$2,000,000.	5.79	30.49	17.42	2151	2.55	2.77	12.34	13 14	2 15	8.26	1.42	2.83
\$2,000,000 under \$5,000,000.	3.04 2.34	1921	12.03	12.59	1.23	1.32	5 6 03 6 03	6.38	0.92	3 45	0.72	1.09
\$10,000,000 or more	1	ı	1		60.0	0.13	1	1	ı	ı	0.03	0.03
Taxable returns, total	2.60	6.35	1.91	2.50	1.01	1.13	8.70	8.37	1.42	2.90	0.62	0.88
Nontakable returns, total	1.54	20:10	-	7.5.0	3	2000	25:14	40.11	***	111111111111111111111111111111111111111	33	2017

Table 2.1CV.-Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

				Tota	Total itemized deductions	uctions			
		Itemized deductions	eductions	Medical a	Medical and dental	Medic	Medical and	Medical a	Medical and dental
Size of adjusted	Total in	limitation	tion	expenses deduction	deduction	dental e	dental expenses	expenses	expenses limitation
gross income	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(26)	(57)
All returns, total.	0.29	0.50	0.20	98.0	1.63	0.86	1.25	98'0	0.99
Under \$5,000	5.59	ı	ı	5.80	8.96	5.80	8 83	5.81	6 2 9
\$5,000 under \$10,000.	4.57	ı	1	4 4 4	838	44.4	7.97	4 44 3 48	4 56 3 51
\$10,000 under \$15,000 \$15,000 under \$20,000.	3.08	1 1	1 1	3.46	6.53	3.26	5.81	3.26	3.28
\$20,000 under \$25,000	2.80	1	t	3.34	6 14	334	527	3.34	334
\$25,000 under \$30,000	2.59	1 1	1 1	3.30	6.32	3.46	5 07	3.46	3.46
\$35,000 under \$40,000	2.26	1	1	3.47	6.22	3 47	4.95	3 47	3 47
\$40,000 under \$45,000	2.09	1	ı	3 60	6.09	3 60	4.70	3.60	3.61
\$45,000 under \$50,000.	2.18	ı	ı	3.81	7 79	3.81	5.60	381	381
\$50,000 under \$55,000.	2.59	1 1	1 1	4.13	7.48	4 19	5 44	4 19	4.19
1.	1.29	26 38	35.29	2.68	4 89	2 68	3.51	2 68	2 68
\$75,000 under \$100,000.	1.01	60.6	10.31	2 90	00.0	2.90	3.02	2 00	3.00
\$100,000 under \$200,000.	1.04	0 77	0.70	3.09 6.19	5.75 8.97	5.09 6.19	6.92	5.03 6.19	5.00
\$500,000 under \$1,000,000	1.28	1 04	06:0	12 70	21.40	12 70	16.20	12.70	12.01
\$1,000,000 under \$1,500,000	1.72	1.28	1.21	19.49	25 80 34 24	19.49 21.35	20.85	19 49 21.35	18 65 21.35
\$2,000,000 under \$5,000,000	0.82	0.53	0.47	17.41	21.76	17 41	17.21	17 41	16 42
\$5,000,000 under \$10,000,000	0.61	0.56	0.48	ı	ı		1 1	t I	1 1
\$10,000,000 or more	0.02 0.28	0.02	0.20	1.04	1.68	1.04	1.29	1.04	1.12
Nontaxable returns, total	1.43	13.11	1.75	1.61	3.09	1.61	2.78	1.61	2.00
				Total Itemized deductions-continued	uctions-continued				
				Taxes paid	Taxes paid deduction				
Size of adjusted	Total	lal			State and	State and local taxes			
gross income			) I	Total	oul	Income	General	General sales tax	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	
	returns		returns		returns		returns		
	(58)	(69)	(09)	(61)	(62)	(63)	(64)	(65)	,
Ali returns, total	0.27	0.25	0.28	0.29	0.36	0.32	0.78	1.09	
Under \$5,000.	4 73	6.91	5.06	15.40	9 22	24.51	6.07	8 70	
\$5,000 under \$10,000	3.60	4 88	3.82	6 66	6.62 4.85	10.51 7.85	3 69 9 69	5 87	
\$15,000 under \$20,000	2.46	4.46	2.55	6.70	3.77	10.72	3.51	5.50	
\$20,000 under \$25,000.	2 28	2.91	2.34	4.09	3.22	5.68	3.46	5.05	
\$25,000 under \$30,000	2.11	2.75	2.16 2.06	3.78	2.76	2 94	3.55	4.99	
	1.97	2.29	2.01	2.55	240	2.86	372	5.76	
	1.88	2.17	1.91	2.24	12.21	2.52	3.00	1 4 90	
\$45,000 under \$50,000 \$50,000 under \$55,000	1.89	2.30	1.94	2.85	2.23	2.65	3.87	5.26	
:	1.91	2 15	1.94	2 24	2.23	2.46	4 11	5.25	
\$60,000 under \$75,000. \$75,000 under \$100,000.	1.10 0.86	0.98	0.88	1.33	1.02	120	2.38	3.01	
- 1	_	0.76	69:0	0.88	0.80	0.94	2.00	2.57	
		0.83	0.77	0.93	0.88	0.97	2.37	301	
\$500,000 under \$1,000,000	1.28	1.61	1.29	1.76	1.17	1.78	3.48	6.91	
\$1,500,000 under \$2,000,000	0.99	1.33	0.99	1.43	1.10	1.44	3.01	7.21	
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000		0.70	9.50	0.63	0.62	0.64	1.50	2.60	
\$10,000,000 or more		0.03	0.02	0.03	0.02	0.03	1 8	1 5	
Taxable returns, total		0.26	0.30	0.29	1.58	3.09		3.05	
מונים אפתים יפיניווים, יביניווים									

Table 2.1CV -- Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

Paid to financial institutions 445 1129 756 1579 2850 452 224 Amount Amount 6.76 8.02 9.06 5.60 5.10 7 27 5 55 1 47 3 73 32 65 10 79 7 66 13 48 5.32 17 82 4 38 3 52 2 77 1.98 1.91 (77) (88) Other than cash confubutions Number of Number of retums Home mortgage interest (92) (88) Amount 1.07 (22) Contributions deduction (87) Interest paid deduction contributions Total Number of Number of 5 73 4 45 3 61 3 05 0.77 0.90 1.25 1.25 1.26 0.73 0.35 0.35 returns 0.84 1.06 1.06 1.01 1.01 0.54 0.34 1.28 0.32 returns (74) (98)Amount 0.46 1.81 0.41 (82) (73) Total Total Total Itemized deductions-continued Total Itemized deductions—continued Number of Number of 0.76 0.88 1.18 1.13 0.62 0.61 0.02 returns returns (72)(84) 554 59 35 77 33.20 33.20 118 08 128.95 24 81 15 87 16.99 18 75 9 53 7 91 7 64 8 73 10.50 8 73 10.50 5 5.92 5 45 Amount Amount 1.09 (71) (83) Investment interest expense deduction Other Number of Number of returns 24 82 18.73 15 41 11 71 23 91 20 78 19 27 17 27 14 61 16 83 16 80 14 43 15 91 15 36 12 45 14.55 7.36 6 04 returns (70) (82)Interest paid deduction-continued Faxes paid deduction-continued 10 42 5 50 2 96 2 26 3 2 28 2 2 45 3 3 43 4 07 1 4 8 25.38 25.03 23.66 18.93 26.46 Amount 16 95 18 22 16.67 11 60 10 21 15.43 6.95 7 10 9 16 5.78 8 91 6.25 1.11 55 55 37 18 36 27 27.31 7.82 8 88 9 59 9 74 13 23 6.74 4.86 Amount 4.00 (69) (81) Personal property Deductible points taxes Number of Number of 1114 11.35 11.82 2 19 1 78 1 02 0 94 returns 8 67 8 48 8 08 7 98 8 10 4 70 3 83 2 80 2 98 3 86 4 63 4 02 2 41 8 36 6 28 4 70 3 95 3 33 3 33 3 30 3 10 2 2 88 2 2 84 2 2 88 2 2 88 2 2 88 1 69 1 69 0.56 23 96 20.30 16 32 11.54 11 85 10 91 10 47 1.60 returns 1.51 (89) (80) Home mortgage interest-cont Amount 21 16 19.50 18.84 11 98 9 66 41 75 32.47 38 25 27.22 22 77 20 80 21 48 19.59 20.87 Amount 7 74 7 92 9 50 10 71 9 35 5 34 4 95 0.38 (67) (79) Paid to individuals (Coefficient of variation for number of returns and amount (percent)) Real estate taxes Number of Number of 5 30 4 09 3 22 2.81 2 62 2 41 2 27 2 20 2 10 2 10 2 04 1 18 0 92 0.72 0.80 1.07 1.32 1.02 0.56 0.56 0.02 0.02 returns 31 33 26 96 21 71 16 25 17 86 17 86 15 14 15 87 14 15 13 62 13 23 13 63 13 10 7 77 6.38 500 541 615 751 644 364 3.70 2.56 returns (99)\$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000. \$2,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000 \$5,000,000 under \$10,000,000. \$500,000 under \$1,000,000. \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$500,000 under \$1,000,000 Size of adjusted Size of adjusted \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$25,000 under \$30,000. \$30,000 under \$45,000 \$35,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$50,000 under \$75,000. \$75,000 under \$15,000. gross income \$100,000 under \$200,000 \$200,000 under \$500,000. gross income \$100,000 under \$200,000 \$200,000 under \$500,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000 Nontaxable returns, total, Taxable returns, total...... Nontaxable returns, total. \$10,000 under \$15,000. \$15,000 under \$20,000. \$5,000 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$20,000 under \$25,000. \$15,000 under \$20,000 \$5,000 under \$10,000 \$10,000,000 or more \$10,000,000 or more. axable returns, total. All returns, total. All returns, total. Under \$5,000 Under \$5,000

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

	Contributions deduction—cont	duction-cont	:					Limited miscellar	Limited miscellaneous deductions			
Size of adjusted gross income	Carryover from pnor years	ears	Casualty or theft loss deduction	t loss deduction	Total afte Inmitation	Total after Irmitation	Unreimbursed emplo: business expense	Unreimbursed employee business expense	Tax pre fe	Tax preparation fees	Gambling foss deduction	ng foss ction
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(06)	(91)	(92)	(83)	(94)	(36)	(96)	(45)	(86)	(66)	(100)	(101)
All returns, total	3.56	4.17	3.10	6.20	0.76	1.33	0.65	1.33	0.52	62.0	2.57	3.36
Under \$5,000	13 68	26 41	36 63	57.00	7.74	20.85	19.95	39.33	8 11	11 45	59 05	77 74
55,000 under \$10,000	15.01	22 02	21 39	42.27 28.56	6.58	14 68	10.73	17.78	6 23	9 15	30 01	37 00
\$15,000 under \$20,000	15 25	31.26	18 95	30.01	4 75	7.10	5 29	7 65	3.94	7.28	14.01	17 23
\$20,000 under \$25,000	16.06	32 26	15 82	30 58	4 35	6.03	4 46	6.32	3 68	8 95	13.83	21 17
\$25,000 under \$30,000.	15 34	25.02	12.88	28 55	3.91	5.71	3 90	591	3.34	4 30	14 84	19 23
\$30,000 under \$35,000 \$35,000 under \$40,000	16.38	24 46 58 94	14 65	25 67 25 48	20 E	5.25	3.38	5.29 4.93	3 12 2 99	3 93	15 61	16.89
540,000 under \$45,000	18.56	26 02	15 97	22.83	3.53	4.92	3 23	4 80	2.86	4.10	12.71	19.42
\$45,000 under \$50,000	18.71	23.21	16 18	25.12	3.62	5.13	3.23	4 94	2.83	4.41	13 61	18 73
\$50,000 under \$55,000	20.39	28.10	15.72	36 48	3 62	5.75	3.17	5 04	2.82	3.52	11.84 12.66	17 09
\$55,000 under \$75,000	14 23	39.45	9.85	25.02	2 28	3.29	1.93	3 10	167	2.28	8 16	12.16
575,000 under \$100,000	13 33	42.21	8 25	16 74	2.08	3 07	1.64	2 69	1 40	2 18	6.88	11 67
\$100,000 under \$200,000.	941	25 14	6.70	15 24	1.75	2.39	1 40	2.14	115	191	5 14	8.52
200,000 under \$500,000.	8.08	14.81	7 12	11 29	2.30	12.37	2.07	13.87	139	2.56	5.74	9.92
\$500,000 under \$1,000,000	6 90	29.81	, 8 68	11.31	3.67	00 4 6	3.4/ 4.71	16.36	2.25	5 4 4	7 5	14.65
\$1,500,000 under \$2,000,000	5.76	38.21	7 40	14 10	3.20	5.54	3.97	9 52	1 80	3 28	6.92	13.17
52,000,000 under \$5,000,000	2.74	9 0 1	4.34	12.41	1.68	2.45	254	5.52	1.02	194	3.73	7 78
\$5,000,000 under \$10,000,000	1.83	2.20	4.00	8.09	E 84.	T 4 1	253	8 I	98.0	60.1	10.0	90.0
Taxable returns, total	4.51	4.53	3.59	5.18	0.84	1.46	69:0	1.45	95.0	0.81	2.73	3.54
Nontaxable returns, total	5.81	6.52	6.16	10.13	2.02	3.24	2.20	3.39	1.78	3.03	7.73	10.47
				Total Itemized dedi	deductions-continued							
	Limite	d miscellaneous	Limited miscellaneous deductions-continued	paned	Miscell	Miscellaneous	Total u	Total unlimited	Exem	Exemptions	Taxable	Taxable income
					deductic	deductions other	legsim	miscellaneous				
Size of adjusted gross income	Other limited miscellaneous deductions	deductions	Miscellaneous deductions subjection to 2% AGI limitation	eneous deductions subject to 2% AGI limitation	than gambling	guilgui	npep	deduction				
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns	(	returns		returns		returns	
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total.	080	1.26	0.43	1.01	3.60	7.10	2.09	3.14	0.33	0.34	0.28	0.18
Under \$5,000	10.16	20 62	7 29	20.10	49 05	68.39	35.54	50.65	5.53	5.53	25.91	32 20
5,000 under \$10,000.	8.42	27 11	5 43	13 67	37 24	55.78	23.37	33.37	4.08	4 08	16.00	22 27
\$10,000 under \$15,000. \$15,000 under \$20,000	6.67 5.86	14 22	341	8 29 9 9	38.13	45.73	16.96	22.96	3.15	3.15 2.78	3.43	6.30
\$20 000 upder \$25 000	0 4	12 23	3.13	, y	24 35	07.60	12 14	19.00	2 58	2.58	2.74	3.20
\$25,000 under \$30,000.	5.01	10.04	2.86	5.28	20.70	40.92	12.20	19.50	2.41	2.41	2.31	2.63
\$30,000 under \$35,000	4 74	11.41	2.65	4 82	20.58	60.35	12.93	26.82	2.36	2.35	2 12	2.36
\$35,000 under \$40,000 \$40,000 under \$45,000	4 46	89.8 89.8	2.57	4 4 4 5	18.04	27.01	10 42	16.46	2.24	2 24	1.91	2.06
	4 42	12.52	2.46	4.56	18.54	27.04	11.13	16 24	2.25	2.25	1.93	2.05
\$50,000 under \$55,000	4 39	15 46	2.44	4.95	22.55	34 41	10 43	15 17	2.22	2.22	1.90	2.00
\$55,000 under \$60,000.	4 43	10 22	2.47	4.60	25.26	33.43	11 26	20 29	2 23	2.23	1.92	2.01
\$50,000 under \$75,000. \$75,000 under \$100,000.	2.25	6.25	1.19	2.78	12.78	36.12 24.24	6.08	10.81	1.01	1.01	0.86	0.89
\$100,000 under \$200,000.	161	3.76	0.97	1.83	8.48	16.62	4.40	8 42	0 79	0.79	690	0.67
\$200,000 under \$500,000.	1.55	3 48	1.13	7 45	6.01	18.79	4 14	9.05	0.88	1.31	0.77	0.72
\$500,000 under \$1,000,000	1.68	351	1.42	3.13	4.79	33.21	3 96	11.56	1.22	32.44	1 04	9.00 -
\$1,500,000 under \$1,500,000	1.63	3.60	23	3.26	3.19	12.07	2.90	11.90	1.15	42.59	66 0	101
\$2,000,000 under \$5,000,000	0.72	1 59	0.67	1.49	1.55	10.58	1.42	6.87	0.64	20.57	0.54	0 47
\$5,000,000 under \$10,000.000	990	0.96	0.64	0.94	1 16	11.16	1.12	5 20	0.65	16.00	0.56	0.47
Texable returns, total.	0.84	1.23	0.02	1.07	3.79	7.00	222	322	0.00	929	0.00	6
										20.5	94.5	

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Size of adjusted	Alternative	Alternative minimum tax	income tax before credit	Income tax before credits	Tota	Total tax credits	Income tax after credits	ie tax redits	Total income tax	come
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total.	0.74	0.95	0.28	0.19	0.55	0.74	0.29	0.20	0.29	0.20
Under \$5,000	83 75	86.38	24 49	65 71	48 89	56 13	26 07	68 35	26 07	68 35
\$5,000 under \$10,000.	69 87	69 23	15.82	28 12	27 59	47 04	17 08	28.03	17 08	28 03
\$10,000 under \$15,000	85.38	78 88	5 08	6 50	10.37	15 02	5.50	7 10	5.50	7 10
\$15,000 under \$20,000	95 74	5131	3 43	4.35	66 9	10.65	3.67	4 65	3 67	4 65
\$20,000 under \$25,000	70.57	64 51	2.74	3.38	4 52	6 34	3 08	3 75	3 08	3.75
\$25,000 under \$30,000.	9185	67 85	231	2.75	3.94	4 99	2 66	3 10	2 66	3 10
\$30,000 under \$35,000	79 32	45.81	2.12	2 46	3 54	4 40	2.38	2 73	2.38	2 73
\$35,000 under \$40,000.	49 03	68.93	2.03	2 31	3 26	3 96	2 24	2 55	2 24	2 55
\$40,000 under \$45,000	29 63	51.60	1.91	2.14	3.08	3 74	2.08	2 35	2 08	2.35
\$45,000 under \$50,000	26 03	52 84	1 93	2 15	2.98	3 62	2.08	2.37	2 08	2 37
\$50,000 under \$55,000	21 57	23.94	1 90	2 10	3 05	3 53	2.01	2 29	2.01	2 29
\$55,000 under \$60,000.	19 79	27.57	1.92	2 11	3.10	3 67	1.99	2 28	1.99	2 28
\$60,000 under \$75,000	8 41	1181	1 10	1 20	1 68	1 99	1 13	1 30	113	1 30
\$75,000 under \$100,000.	5 96	9.04	0.86	0 93	1 35	1.66	0.87	66.0	0.87	66 0
\$100,000 under \$200,000	161	251	690	0 68	1 23	2.04	69 0	69 0	69.0	69 0
\$200,000 under \$500,000	06 0	1.53	0 77	0 73	1.30	99.9	0 77	0.73	0.77	0.73
\$500,000 under \$1,000,000.	1.92	2 83	1.04	96 0	1 40	5 63	1 04	0.97	1 04	260
\$1,000,000 under \$1,500,000.	2.67	3 75	1 28	1 27	1 63	6.83	1.28	1 28	1 28	1 28
\$1,500,000 under \$2,000,000.	2.31	411	66 0	1 05	1 26	5 93	66.0	1 05	0.99	1 05
\$2,000,000 under \$5,000,000.	1 35	2 21	0.53	0 20	0 65	2 94	0.54	0.50	0 54	0 20
\$5,000,000 under \$10,000,000.	1 18	1 42	0.56	0.50	0.64	2.36	0 56	0.50	0 56	0 20
\$10,000,000 or more.	1	:	0.02	0 01	0 02	:	0.02	0.01	0.02	0 0 1
Taxable returns, total	0.74	0.95	0.29	0.19	0.59	0.80	0.29	0.20	0.29	0.20
Nontaxable returns, total	22.80	27.30	1.71	2.22	1.71	2.22	:	1	ł	:

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

Submers   1,120.152   2,955.569.250   27.465.111   2.552.114.172   999.518   5.420.1150   1.752.1150   1.75	ltem		All tums		eturns of d persons	Separate returns of mamed persons		
Adjusted grass recome less beford  3. 47759.827  5. 45.6566.871  2. 2078.430  3. 263.1302 (2. 55.65.11)  3. 263.1302 (2. 55.65.11			Amount		Amount		Amount	
Secure of American Secure   1,126,129   23,55,56,126   24,65,111   25,52,14,672   998,519   54,720,730   72		(1)	(2)	(3)	(4)	(5)	(6)	
Table   Tabl	Adjusted gross income less deficit	47,755,427	5,185,665,871	28,298,436	3,883,136,758	1,159,594	105,149,398	
Transpille interest	Salanes and wages	41.120.152	3.365.546.326	25,465,111	2,532,184,672	989,419	54,290,611	
18.299.333   15.677.3707   12.306.139   22.197.578   22.207.07	•			21,190,111	79,514,791	564,040	3,751,599	
Damines du derders   15-00-04-043   100-04-0266   100-04	Tax-exempt interest	3,148,071	49,225,213	1,992,699	32,023,735		1,544,605	
20.000.019   20.04.276   12.08.677   15.09.0.08   237.361   237.						,		
Memory network						· ·		
Blownes of profession   7,006,800   219,329,119   5,201,518   770,256,865   19,864   4104,535   19,865   610,816   838.   610,816							1	
Note recommended   7,006,690   219,399,919   52,015.18   772,656.895   119,694   4,149,332   22,991   666,104   23,991   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,104   666,10	•	248,174	6,040,701	11,300	104,207	3,040	00,990	
Note bess   3,000,000   25,000,	·	7.006.690	219.329.919	5.201,518	170,256,985	119,694	4,104,633	
Sier of Capital Savets Net Joseph AGC Not Joseph AG							666,104	
Net loss an Act								
Same of property of their than canonal assets 1, 19, 109, 129 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile pressures and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes 1, 19, 20, 977 1 Taxabile process and amountes and amoun	Net gain in AGI	9,590,589	589,366,617	6,427,400			20,778,041	
Tanaple (Fide Assistances	Net loss in AGI.				1 1			
Tasable persons and annulses  10 5279 577  10 579 579  10 579 579								
Refl and mysely Net loss:  3,502,508 Net loss:  3,502,508 Sept. 2,469,744 43,262,010 63,813 53,933,522 88,814,271 2,457,122 27,422,795 43,553 559,396 Partinentian income liess loss:  277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,530 1,530,166 277,730 1,720,173,274 1,720,173,277 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174,774 1,720,174 1		.,,	,, _, _,					
Met nacions		10,529,572	229,557,013	0,400,188	130,2/0,2/8	1/0,1/1	3,357,100	
Net loss.		3.502.908	59,080,812	2,468.744	43,262.010	65.813	1,411,490	
Farm mental net morne less loss   277.536   1.880,196   177.330   1.087.202   2.496   35.418   2.497.244   377.245   37.418   37.						1	550,399	
Partnershap and S Corporation net mome less loss   5,440,724   397,88,342   4,209,906   327,719,754   11,347,667   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470   11,41,666   13,470							35,913	
Farm each come less loss.  760 408  1-99, 202  1-90, 699  1-91, 202  1-96, 699  1-91, 202  1-96, 699  1-91, 202  1-96, 699  1-92, 202  1-96, 699  1-93, 202  1-96, 651, 516  1-96, 202  1-9	Partnership and S Corporation net income less loss	5,440,724	397,684,342	4,208,906	327,718,754		11,241,969	
Usersafoyment compensation   2760,489   11,282,385   1,834,785   5,605,887   55,146   255,756   255,556   255,556   256,556	Estate and trust net income less loss	358,324	14,763,417	193,720	7,583,672	7,709	1,120,413	
Tanable social security benefits			1 ' '			1	-139,220	
Other income less loss         3,944,493         22,702,888         2,545,224         16,513,274         55,204         590,878           Educatio expresses deduction         1,767,999         2,395,249         685,588         1,783,389         46,045         48,709         11,243,487           Educatio expresses deservations as appresses reservation for services of the services						1		
Total statutory adjustments	·	, ,				1		
Eductor expenses deduction (2.395,249								
Cartan business expenses of reservat, performing artists, etc. 161.955   152.947   41.310   110.550   13.654   15.266   121.754   4.2676   128.1018   13.9377   17.44   4.2676   128.1018   13.9371   16.809   33.444   4.2676   128.1018   13.9371   16.809   33.444   4.2676   128.1018   13.9371   16.809   33.444   4.2676   128.1018   13.9371   128.1018   15.667.723   20.9311   70.223   128.1018   15.667.723   20.9311   70.223   128.1018   15.667.723   20.9311   70.223   128.1018   12	* *			1 ' '			1 ' '	
Health savings account deduction	· ·							
Moving expenses adjustment.    583,900				1				
IRA payments	-						39,484	
Unition and fees deduction  2,729.289 2,737.18	- '		7,217,870	1,281,018	5,667,723	20,911	70,823	
Domestic production activities deduction	Student loan interest deduction.	3,643,649	2,396,516	2,716,590	1,870,610	-	-	
Payments to a Keogn plan    Payments to a Keogn plan   Deduction for self-employment tax   7,748,279   15,463,008   5,855,839   12,242,935   127,111   265,600   25,600	Tuition and fees deduction	2,729,289	6,377,189			_	-	
Deduction for self-employment tax Self-employment tax Self-employment tax Self-employment tax Self-employment tax Self-employment tax 1, 265,002 1, 267,117 14,675,693 1,884,197 11,951,447 39,517 20,1593 Almony pad Almony pad Almony pad Almony pad Almony pad Almony pad Medical savings account deduction 12,807 29,921 29,921 29,921 29,924 25,334 -  Taxes pad deduction 9,917,189 67,353,982 Medical and dental expenses deduction 19,917,189 Almony and Almony an	Domestic production activities deduction				1			
Self-employed health insurance deduction   2,567,117   14,875,693   1,834,197   11,951,447   39,517   201,592   Penalty on early withdrawal of savings								
Penalty on early withdrawal of savings  399,568  168,554  233,270  5,29,211  65,981  2,978,046  2,978,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,78,046  2,9,242  2,8,340,388  3,5,128,767  1,5,277  1,721,810,935  2,8,29,436  2,8,240,488  2,9,5,630,627  1,139,452  1,139,456  1				1	1	1		
Almony paid Medical savings account deduction 12,807 29,921 1,234,716 163,981 2,978,046 20,424 372,386 Medical savings account deduction 47,755,427 1,121,810,935 28,298,436 782,555,986 1,159,594 22,068,897 Medical and dental expenses deduction. 9,917,189 67,353,932 5,340,388 35,128,767 195,277 995,776 1733,480 400,380,045 28,216,849 295,630,627 1,139,452 1750,925 11,129,452 11,129,4								
Medical savings account deduction								
Total itemized deductions							-	
Medical and dental expenses deduction.         9,917,189         67,353,932         5,340,388         35,128,767         195,277         905,778           Taxes paid deduction.         47,353,480         400,390,045         28,216,489         295,630,627         1,139,452         7,750,425           Contributions deduction.         39,015,536         405,718,259         25,370,079         292,470,562         820,095         7,750,425           Contributions deduction.         813,976         14,984,169         49,4666         9,797,939         15,045         206,783           Total miscellaneous deductions         13,506,352         95,297,457         7,080,094         52,629,383         310,279         2,021,891           Taxable income         43,994,111         3,757,580,036         26,598,332         2,856,797,602         1,089,912         79,077,94           Atternative minimum tax         3,825,092         16,732,134         2,966,101         132,03,695         152,415         518,080           Total tax credits         18,904,856         31,355,139         14,246,375         25,598,820         278,513         664,311           Child care credit         15,948         72,23         8         3         1,005         1188           Child tax credit         12,223,370 <td>~</td> <td></td> <td>ľ</td> <td>1</td> <td>1</td> <td>1,159,594</td> <td>22,065,892</td>	~		ľ	1	1	1,159,594	22,065,892	
Interest paid deduction		9,917,189	67,353,932	5,340,388	35,128,767	195,277	905,778	
Contributions deduction. 41,381,465 183,390,686 25,824,830 134,519,587 888,087 4,917,333 Casualty or theft loss deduction 813,976 14,984,169 494,666 9,797,939 15,045 206,785 170tal miscellaneous deductions 13,506,352 95,97,457 7,036,094 52,629,833 310,279 2,021,891 7axable income 43,994,111 3,757,580,036 26,598,332 2,856,797,602 1,089,312 79,077,945 Alternative minimum tax 3,825,092 16,732,134 2,966,101 13,203,695 152,415 518,086 17 15 10 15	Taxes paid deduction	47,353,480		28,216,489	295,630,627	1,139,452	7,750,425	
Casualty or theft loss deduction         813,976         14,984,169         494,666         9,797,939         15,045         206,782           Total miscellaneous deductions         13,506,352         95,297,457         7,036,094         52,629,383         310,279         2,021,891           Taxable income         43,994,111         3,757,580,036         26,598,332         2,856,797,602         1,089,312         79,077,948           Alternative minimum tax         3,825,092         16,732,134         2,966,101         13,203,695         152,415         518,086           Total tax credits         18,904,856         31,355,139         14,246,375         25,998,800         278,613         664,311           Child care credit         15,981         723         8         *3         11,005         *188           Child tax credit         12,223,370         17,731,549         9,895,960         15,300,578         185,599         203,858           Education credit         2,869,328         2,760,572         2,195,650         2,222,957         — <td>Interest paid deduction</td> <td>39,015,536</td> <td></td> <td></td> <td></td> <td></td> <td>7,597,210</td>	Interest paid deduction	39,015,536					7,597,210	
Total miscellaneous deductions 13,506,352 13,506,352 13,506,352 13,506,352 13,506,352 13,506,360 13,506,352 13,506,360 13,506,360 13,506,360 14,246,375 13,203,695 152,415 18,904,856 19,804 10,005 1			1 1		1		1	
Taxable income         43,994,111         3,757,580,036         26,598,332         2,856,797,602         1,089,312         79,077,945           Alternative minimum tax         3,825,092         16,732,134         2,966,101         13,203,695         152,415         518,086           Total tax credits         18,904,856         31,355,139         14,246,375         25,598,820         278,513         664,311           Child care credit         3,701,679         1,934,067         2,952,933         1,527,620         19,632         10,005           Credit for the elderly or disabled         *5,981         *723         *8         *3         *1,005         *188           Child care credit         12,223,370         17,731,549         9,895,960         15,300,578         185,599         203,856           Education credit         2,868,328         2,760,572         2,195,850         2,222,957         — <td>•</td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td></td>	•				1			
Alternative minimum tax  3,825,092 16,732,134 2,966,101 13,203,695 152,415 518,086 Total tax credits 18,904,856 31,355,139 14,246,375 25,598,820 278,513 664,311 Child care credit Credit for the elderly or disabled '5,981 '723 '8 '1,005 1186 Child far credit 12,223,370 17,731,549 9,895,960 15,300,578 185,599 203,856 Education credit 2,869,328 2,760,572 2,195,850 2,222,957 — — — — Retirement savings contribution credit 1,154,241 189,733 703,491 130,510 19,200 1,886 Edincome credit used to offset income tax before credits 194,616 56,282 28,681 6,464 — — — — tax before credits 194,616 56,282 28,681 6,464 — — — — denominant to credit 200,879 790,338 147,948 629,301 1,319 20,566 Empowerment zone and renewal community employment credit 25,457 116,129 21,496 85,913 441 6,555 Nonconventional source fuel credit 12,553 27,730 1,388 16,689 23 141,65,243 14,652 16,245 16								
Total tax credits Child care credit Credit for the elderly or disabled Total fax credit Clid tax credit Education credit 12.223,370 17,731,549 9,895,960 15,300,578 185,599 203,858 Education credit Retirement savings contribution credit 1,154,241 189,733 703,491 130,510 19,200 1,888 Foreign tax credit. Eamed income credit used to offset income  tax before credits 194,616 56,282 28,681 6,464 - 6,69,775 790,338 147,948 629,301 1,319 20,566 Retirement zone and renewal community employment credit 25,457 116,129 21,496 85,913 441 6,555 Nonconventional source fuel credit 1,165,624 753,298,852 773,09 1,388 16,689 123 1441 6,555 753,298,852 758,853,094 1,053,932 16,923,864 16,693 10,713,21 17,531,077 Total tax hability 42,272,504 786,758,636 757,293,426 15,197,180 111,662 579,14,34 0verpayment refunded 33,550,310 116,024,661 19,150,041 75,467,882 709,867 111,662 5,791,431 0verpayment refunded			1			1	518,088	
Child care credit Credit for the elderly or disabled Credit for the elderly or disabled  15,981 1723 18 1,527,620 19,632 10,065 186 Child tax credit 12,223,370 17,731,549 189,59,560 15,300,578 185,599 203,856 Education credit 2,869,328 2,760,572 2,195,850 2,222,957 - Retirement savings contribution credit 1,154,241 189,733 703,491 130,510 19,200 1,888 Foreign tax credit. 3,800,315 6,386,342 2,603,178 4,572,435 69,775 396,062 Eamed income credit used to offset income tax before credits 4,566,282 4,261 4,261 23,563 General business credit 200,879 790,338 147,948 629,301 1,319 20,568 Empowerment zone and renewal community employment credit 25,547 27,730 1,388 16,689 123 1411 165,626 753,298,475 753,298,482 194,035 768,853,094 1,053,932 16,933,864 10,71,321 17,531,077 Total tax hability 42,272,504 786,758,636 25,772,549 604,962,838 1,071,321 17,531,077 10at tax payments 1,000,000 111,662 1,767,882 1,767,882 1,767,882 1,767,882 1,767,882 1,767,882 1,767,882				t .		1		
Credit for the elderly or disabled         *5,981         *723         *8         *3         *1,005         *185           Child tax credit         12,223,370         17,731,549         9,895,960         15,300,578         185,599         203,856           Education credit         2,869,328         2,760,572         2,195,850         2,222,957         —				E .			10,069	
Education credit				*8	*3	*1,005	*185	
Retirement savings contribution credit  Foreign tax credit.  Eamed income credit used to offset income  tax before credits  Minimum tax credit  General business credit  Empowerment zone and renewal community employment credit  Nonconventional source fuel credits  41,165,624  753,298,475  Total tax payments  Income tax  Income tax withheld  45,703,126  Retirement savings contribution credit  194,616  56,282  28,681  6,464  -  -  -  -  -  -  -  -  -  -  -  -  -	Child tax credit	12,223,370	17,731,549	9,895,960	15,300,578	185,599	203,858	
Foreign tax credit.  Eamed income credit used to offset income  tax before credits  194,616  56,282  28,681  6,464  64,616  65,282  28,681  6,464  629,301  1319  205,557  798,248  194,035  800,432  4,261  23,563  200,879  790,338  147,948  629,301  1,319  20,563  Empowerment zone and renewal community employment credit  2,5457  116,129  21,496  85,913  441  6,555  Nonconventional source fuel credit  2,553  27,730  1,388  16,689  23  41,165,624  753,298,475  24,886,462  578,852,708  1,053,932  16,923,864  Total tax hability  70tal tax payments  10tal tax paymen		2,869,328				-	-	
Eamed income credit used to offset income  tax before credits    194,616   56,282   28,681   6,464   -   -	Retirement savings contribution credit					1	1,888	
tax before credits         194,616         56,282         28,681         6,464         —         —           Minimum tax credit         255,547         978,248         194,035         800,432         4,261         23,563           General business credit         200,879         790,338         147,948         629,301         1,319         20,563           Empowerment zone and renewal community employment credit         25,457         116,129         21,496         85,913         441         6,555           Nonconventional source fuel credit         2,553         27,730         1,388         16,689         *23         *417           Income tax after credits         41,165,624         753,298,475         24,886,462         578,852,708         1,053,932         16,923,864           Total income tax         41,165,626         753,298,882         24,886,463         578,853,094         1,053,932         16,923,864           Total tax hability         42,272,504         786,758,636         25,572,549         604,962,838         1,071,321         17,531,077           Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Estimated tax payments         6,825,753         196,424,958	~	3,800,315	6,386,342	2,603,178	4,572,435	69,775	396,062	
Minimum tax credit         255,547         978,248         194,035         800,432         4,261         23,563           General business credit         200,879         790,338         147,948         629,301         1,319         20,568           Empowerment zone and renewal community employment credit         25,457         116,129         21,496         85,913         441         6,555           Nonconventional source fuel credit         2,553         27,730         1,388         16,689         *23         *417           Income tax after credits         41,165,624         753,298,475         24,886,462         578,852,708         1,053,932         16,923,864           Total income tax         41,165,626         753,298,882         24,886,463         578,853,094         1,053,932         16,923,864           Total tax hability         42,272,504         786,758,636         25,572,549         604,962,838         1,071,321         17,531,077           Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,75		404.010	50,000	20.004	0.404			
General business credit         200,879         790,338         147,948         629,301         1,319         20,568           Empowerment zone and renewal community employment credit         25,457         116,129         21,496         85,913         441         6,555           Nonconventional source fuel credit         2,553         27,730         1,388         16,689         *23         *417           Income tax after credits         41,165,624         753,298,475         24,886,462         578,852,708         1,053,932         16,923,864           Total income tax         41,165,626         753,298,882         24,886,463         578,853,094         1,053,932         16,923,864           Total tax hability         42,272,504         786,758,636         25,572,549         604,962,838         1,071,321         17,531,077           Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded				1		4 261	23 563	
Empowerment zone and renewal community employment credit         25,457         116,129         21,496         85,913         441         6,555           Nonconventional source fuel credit         2,553         27,730         1,388         16,689         *23         *417           Income tax after credits         41,165,624         753,298,475         24,886,462         578,852,708         1,053,932         16,923,864           Total income tax         41,165,626         753,298,882         24,886,463         578,853,094         1,053,932         16,923,864           Total tax hability         42,272,504         786,758,636         25,572,549         604,962,838         1,071,321         17,531,077           Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded         33,550,310         116,024,661         19,150,041         75,467,882         709,867         1,767,823							20,569	
Nonconventional source fuel credit         2,553         27,730         1,388         16,689         23         *417           Income tax after credits         41,165,624         753,298,475         24,886,462         578,852,708         1,053,932         16,923,864           Total income tax         41,165,626         753,298,882         24,886,463         578,853,094         1,053,932         16,923,864           Total tax lability         42,272,504         786,758,636         25,572,549         604,962,838         1,071,321         17,531,077           Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded         33,550,310         116,024,661         19,150,041         75,467,882         709,867         1,767,823							6,555	
Income tax after credits         41,155,624         753,298,475         24,886,462         578,852,708         1,053,932         16,923,864           Total income tax         41,165,626         753,298,882         24,886,463         578,853,094         1,053,932         16,923,864           Total tax lability         42,272,504         786,758,636         25,572,549         604,962,838         1,071,321         17,531,077           Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded         33,550,310         116,024,661         19,150,041         75,467,882         709,867         1,767,823							*417	
Total income tax         41,165,626         753,298,882         24,886,463         578,853,094         1,053,932         16,923,864           Total tax hability         42,272,504         786,758,636         25,572,549         604,962,838         1,071,321         17,531,077           Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded         33,550,310         116,024,661         19,150,041         75,467,882         709,867         1,767,823							16,923,864	
Total tax payments         45,703,126         846,352,440         27,530,867         638,339,972         1,073,492         18,232,844           Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded         33,550,310         116,024,661         19,150,041         75,467,882         709,867         1,767,823				1	1	1	16,923,864	
Income tax withheld         43,273,486         575,293,426         26,382,158         429,226,977         1,010,903         9,145,437           Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded         33,550,310         116,024,661         19,150,041         75,467,882         709,867         1,767,823	Total tax liability	42,272,504	786,758,636			l .	17,531,077	
Estimated tax payments         6,825,753         196,424,958         4,502,560         151,977,180         111,662         5,791,431           Overpayment refunded         33,550,310         116,024,661         19,150,041         75,467,882         709,867         1,767,823	Total tax payments	45,703,126					18,232,844	
Overpayment refunded 33,550,310 116,024,661 19,150,041 75,467,882 709,867 1,767,823							9,145,437	
							5,791,431	
	Overpayment refunded Tax due at time of filing	33,550,310 11,444,999	116,024,661 87,784,068	19,150,041 7,613,512	75,467,882 66,944,467	709,867 393,796	1,767,823 2,410,216	

Footnotes at end of table

Basic Tables 2005

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

Item		s of heads useholds	1	ums of	Retums of single persons		
item	Number of	Amount	Number of	g spouses Amount	Number of	persons Amount	
	returns		returns	Amount	returns	Amount	
	(7)	(8)	(9)	(10)	(11)	(12)	
Adjusted gross income less deficit	4,305,419	253,544,362	25,519	2,759,949	13,966,458	941,075,403	
	4,020,192	204,789,230	18,431	1,252,219			
Salanes and wages	1,888,959	2,596,241	24,244	86,434	10,626,999 8,752,796	573,029,594 29,412,787	
Tax-exempt interest	76,820	806,981	3,057	53,418	1,017,895	14,796,475	
Ordinary dividends.	700,753	3,056,361	15,085	204,700	4,955,031	36,753,423	
Qualified dividends	538,902	2,227,886	14,051	129,135	4,191,318	26,520,153	
State income tax refunds	1,795,453	1,548,977	11,884	12,182	5,126,674	3,991,083	
Alimony received	96,204	2,201,717	-	_	135,562	3,607,707	
Business or profession							
Net income	407,811	9,663,162	377	69,286	1,277,290	35,235,854	
Net loss	212,147	1,777,247	*763	*3,527	596,523	4,483,340	
Sales of capital assets				1			
Net gain in AGI	342,577	13,444,431	7,314	236,884	2,649,613	111,256,896	
Net loss in AGI	247,275	534,268	5,894	15,331	1,632,350	3,793,346	
Sales of property other than capital assets.	38,025	95,703	529	-4,724	222,504	484,655	
Taxable IRA distributions	141,865	1,899,246	3,367	32,666	1,460,777	18,844,788	
Taxable pensions and annuities  Rent and royalty:	514,039	7,560.808	9,829	275,344	3,343,345	62,087,484	
Net income	116,750	1,307,032	1,760	32,996	849,842	13.067.285	
Net loss	241,643	2,584,481	857	2,917	849,842 848,178	8,193,680	
Farm rental net income less loss	5,468	20,653	-	2,311	92,239	486,429	
Partnership and S Corporation net income less loss	175,158	9,569,367	1,864	441,901	963,410	48,712,350	
Estate and trust net income less loss	10,564	515,696	188	34,084	146,144	5,509,552	
Farm net income less loss	20,746	-130,816	*48	*-1,346	119,449	-977,422	
Unemployment compensation	252,008	907,217		~	618,548	2,506,827	
Taxable social secunty benefits	125,592	1,099,481	6,519	47,507	2,147,047	18,551,594	
Other income less loss	196,225	1,167,816	2,465	59,686	845,375	4,381,105	
Total statutory adjustments	1,231,071	4,226,202	5,575	18,379	3,301,572	13,717,791	
Educator expenses deduction	165,168	39,653	-		397,384	93,275	
Certain business expenses of reservist, performing artists, etc.	*4,922	*12,697	-	-	12,069	23,839	
Health savings account deduction.	••	"	••	**	34,833	48,669	
Moving expenses adjustment	39,202	115,480	-	-	171,913	490,389	
IRA payments	**101,609	**269,202	**153	**686	412,424	1,215,236	
Student loan interest deduction	259,750	151,583	1,301	*885	666,008	373,438	
Tuition and fees deduction	366,609	863,032	*4,557	*8,252	351,720	705,766	
Domestic production activities deduction	4,239	44,235	*147	*696	36,462	263.203	
Payments to a Keogh plan.  Deduction for self-employment tax	30,598 408,873	489,610 614,587	*60 553	*1,590 3,425	181,032	3,088,648 2,336,460	
Self-employed health insurance deduction	120,096	527,986	518	2,728	1,355,903 572,788	1,991,939	
Penalty on early withdrawal of savings	120,030	327,900	**	2,720	126,192	103,207	
Alimony paid	**93,680	**1,060,218	**40	**116	163,776	2,828,922	
Medical savings account deduction.	*536	*905	-	_	2,947	3,682	
Total itemized deductions.	4,305,419	76.811.422	25,519	689,508	13,966,458	239,688,127	
Medical and dental expenses deduction	857,392	3,145,937	6,925	49,897	3,517,207	28,123,553	
Taxes paid deduction	4.249,932	21,206,872	25,518	229,195	13,722,090	75,572,926	
Interest paid deduction.	3,544,158	32,204,552	21,718	249,983	9,259,487	73,195,952	
Contributions deduction	3,550,794	9,311,698	22,702	135,455	11,095,052	34,506,614	
Casualty or theft loss deduction	100,430	1,535,325	•3	*970	203,831	3,443,152	
Total miscellaneous deductions	1,701,151	10,309,455	5,089	54,167	4,453,740	30,282,560	
Taxable income	3,808,663	148,036,030	21,932	1,936,189	12,475,870	671,732,270	
Alternative minimum tax	268,748	719,087	1,026	6.253	436,803	2,285,011	
Total tax credits	2,504,563	3,015,779	11,865	19,147	1,863,541	2,057,081	
Child care credit	690,567	374,173	*2,598	1,503	35,950	20,701	
Credit for the elderly or disabled	1 022 007	2.045.522	9.504	0.205	*4.967	*534	
Child tax credit	1,933,887 290,794	2,015,523 247,156	8,564 *624	9,285 *20	199,360 382,059	202,304	
Retirement savings contribution credit	259,723	33,285	- 024		382,059 171,827	290,439 24,050	
Foreign tax credit	109,405	233,237	4,244	7,469	1,013,713	1,177,139	
Earned income credit used to offset income	,00,400	200,207	1 3,233	1,403	,,010,713	1,177,139	
tax before credits	130,072	40,851		_	35,863	8,967	
Minimum tax credit	9,245	22,530	*33	*22	47,975	131,702	
General business credit	4,066	12,469	•5	•76	47,541	127,923	
Empowerment zone and renewal community employment credit	373	489	•8	*591	3,138	22,581	
Nonconventional source fuel credit	*10	•6	_	-	1,133	10,619	
Income tax after credits	2,928,161	23,976,245	16,662	402,177	12,280,406	133,143,481	
Total income tax	2,928,161	23,976,251	16,662	402,177	12,280,407	133,143,495	
Total tax liability	3,018,416	25,256,670	16,663	410,731	12,593,556	138,597,320	
Total tax payments	4,122,279	35,509,177	21,685	447,904	12,954,803	153,822,542	
Income tax withheld	4,022,857	29,475,304	21,077	252,777	11,836,490	107,192,932	
Estimated tax payments	185,804	4,293,715	2,713	162,074	2,023,014	34,200,559	
Overpayment refunded	3,810,541	14,134,589	16,521	69,376	9,863,340	24,584,992	
	416,739	2,518,236	5,190	71,878	3,015,761	15.839.270	

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based.

<sup>\*\*</sup> Data combined to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

		-	Number of		Ex	emptions for depende	ents	
Size of adjusted gross income	Number of	Number of	exemptions			Total		
	returns	exemptions	for	Number of	Number of	Adjusted gross	Total inci	ome tax
			taxpayers	returns	exemptions	income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	134,372,678	269,043,070	177,199,436	50,530,456	91,843,635	3,437,500,242	26,892,206	401,429,731
Under \$5,000	13,237,456	12,035,320	8,859,315	1,865,918	3,176,005	-25,008,133	1,652	46,546
\$5,000 under \$10,000	12,114,236	15,383,275	10,656,713	3,075,336	4,726,562	23,762,955	1,006	1,714
\$10,000 under \$15,000	11,635,684	19,474,957	12,547,056	4,009,801	6,927,901	50,100,512	73,271	8,982
\$15,000 under \$20,000	11,126,599	20,305,871	13,255,609	4,053,064	7,050,262	70,970,314	211,569	74,549
\$20,000 under \$25,000	9.784.167	18,825,428	12,023,771	3,827,356	6,801,656	85,882,024	349,412	220,468
\$25,000 under \$30,000	8,738,107	17,129,265	11,039,090	3,346,757	6,090,174	91,740,549	707,426	589,510
\$30,000 under \$35,000	7,548,384	15,155,412	9,871,922	2,858,029	5,283,490	92,612,578	1,236,210	1,395,414
\$35,000 under \$40,000	6,392,021	13,097,784	8,658,439	2,424,113	4,439,345	90,780,947	1,394,900	2,052,656
\$40,000 under \$45,000	5,637,129	11,884,701	7,936,193	2,129,787	3,948,508	90,409,346	1,423,783	2,551,570
\$45,000 under \$50,000	4.981.378	11,172,502	7,304,130	2,062,400	3.868.372	97,914,763	1,552,051	3,374,166
\$50.000 under \$55.000	4,459,478	10,369,648	6,808,892	1,908,216	3,560,755	100,202,912	1,589,345	4,063,341
\$55,000 under \$60,000	4,006,198	9,437,274	6,321,355	1,698,647	3,115,919	97,684,405	1,512,165	4,522,264
\$60.000 under \$75.000	9,885,361	24,940,478	16,598,962	4,476,752	8,341,516	301,058,769	4,178,383	16,825,520
\$75,000 under \$100,000	10,449,989	28,682,731	18,739,921	5,283,033	9,942,810	456,552,631	5,177,437	33,325,618
\$100,000 under \$200,000	10,810,367	30,857,785	20.003.472	5,661,844	10,854,313	751,330,517	5,637,215	91,185,624
\$200,000 under \$500,000	2,737,802	7,894,394	5,055,203	1,437,000	2,839,191	412,290,268	1,434,676	83,991,010
\$500,000 under \$1,000,000	524,506	1,537,272	964,665	270,330	572,607	181,866,388	269,894	45,103,191
\$1,000,000 under \$1,500,000	127,925	359.725	233,631	59,891	126,094	72,525,382	59,781	18,804,083
\$1,500,000 under \$2,000,000	56,615	162,033	103,913	26,987	58,119	46,464,786	26,943	11,951,459
\$2,000,000 under \$5,000,000	84,070	238,252	153,623	39,195	84,629	116,823,071	39,116	29,721,531
\$5,000,000 under \$10,000,000	21,431	60,172	38,799	9,789	21,373	66,869,660	9,766	16,335,288
\$10,000,000 or more	13,776	38,794	24,760	6,214	14,034	164,665,598	6,205	35,285,230
Taxable returns, total	90,593,081	171,691,204	125,871,314	26,892,206	45,819,890	2,965,085,027	26,892,206	401,429,731
Nontaxable returns, total	43,779,597	97,351,866	51,328,122	23,638,249	46,023,744	472,415,214		

				E	emptions for dep	endentscontinu	ed			
Ī		Exemp	tions for children a	nt home			Exemptions	for children away	from home	-
Size of adjusted gross income	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total inc	ome tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	45,872,301 1,685,019 2,651,329 3,482,623 3,492,932 3,275,646 2,941,330 2,524,643 2,149,451 1,999,644 1,879,851 1,751,403 1,567,145 4,240,758	81,170,334 2,762,926 3,995,509 5,865,961 5,868,405 5,515,491 5,102,169 4,441,260 3,745,956 3,432,926 3,413,201 3,176,465 2,820,637 7,742,845	3,256,899,957 -24,281,546 20,490,674 43,475,703 61,178,115 73,572,395 80,631,188 81,804,999 80,494,683 81,042,438 89,237,732 91,973,535 90,117,241 285,331,241	24,373,943 1,438 1,006 19,920 58,810 137,624 470,760 984,446 1,148,341 1,224,957 1,377,590 1,435,157 1,382,306 3,943,842	385,909,404 44,887 1,714 2,579 18,403 63,079 320,371 994,097 1,550,655 2,013,461 2,791,357 3,455,816 3,916,149 15,363,380	736,110 11,028 22,612 26,772 34,275 44,350 45,021 46,658 44,402 48,220 42,867 46,093 35,735 77,256	967,043 • 13,679 32,258 39,442 53,651 62,739 50,843 59,615 58,694 65,751 53,144 62,166 48,081 98,146	53,187,893 -655,090 172,392 332,917 583,784 979,331 1,240,426 1,503,416 1,686,438 2,054,209 2,024,746 2,418,699 2,056,020 5,218,964	565,341 • 209 — 3 4,298 18,823 27,878 35,334 39,116 43,912 37,096 42,220 32,835 74,452	6,605,757 1,648 1 955 10,078 29,390 49,400 78,115 106,631 105,261 144,062 140,444 447,951
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000	5,043,025 5,477,044 1,395,185 265,301 59,117 26,532 38,572	9,357,962 10,337,714 2,731,928 559,535 124,460 56,996 83,153	435,949,127 726,529,102 400,788,555 178,503,402 71,570,406 45,685,569 115,023,366	4,937,476 5,452,741 1,392,942 264,873 59,009 26,489 38,496	31,222,146 87,704,910 81,703,828 44,304,191 18,594,486 11,750,286 29,289,832	91,768 93,097 21,773 2,940 378 292 413	110,171 122,691 29,441 4,844 488 368 576	7,896,671 12,760,352 6,060,683 1,986,733 478,835 495,734 1,223,637	90,180 93,078 21,729 2,937 377 291 411	776,013 1,814,651 1,236,446 509,465 107,908 130,795 293,890
\$5,000,000 under \$10,000,000 . \$10,000,000 or more . Taxable returns, total	9,629 6,122 24,373,943 21,498,358	21,013 13,821 <b>41,108,910</b> 40,061,424	. 65,773,831 162,008,204 2,817,569,096 439,330,861	9,606 6,113 <b>24,373,943</b>	16,066,669 34,737,109 385,909,404	94 68 565,341 170,769	140 114 708,224 258,819	660,296 2,008,702 50,009,744 3,178,149	94 68 <b>565,341</b> 	160,102 462,550 6,605,757

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

				E	comptions for dep	endentscontinue	ed			
		Ex	emptions for pare	nts			Exempt	ions for other dep	endents	
Size of adjusted gross income	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total inc	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of retums	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	2,621,622 58,367 97,901 163,332 222,986 261,793 225,061 221,993 171,952 151,258 122,440 123,129	3,104,763 70,072 112,584 197,083 258,182 314,663 259,759 270,283 211,925 168,019 139,282 141,051	140,966,728 -852,813 764,883 2,111,530 3,914,802 5,868,406 6,208,800 7,177,040 6,440,739 6,428,354 5,817,057 6,463,611	1,681,586 19 - 23,686 76,127 122,173 106,810 132,325 122,882 119,576 96,486 103,913	12,736,381 338 	4,757,364 233,598 467,695 609,318 632,539 610,391 482,152 353,097 292,308 197,898 182,753 132,161	6,601,495 329,328 586,211 825,414 870,025 908,763 677,403 512,333 422,769 281,811 262,746 181,073	147,581,125 -55,423 3,626,450 7,640,729 11,096,168 13,616,856 13,189,664 11,475,608 10,938,044 8,386,637 8,708,548 6,910,001	1,626,220 	7,090,093 4,886 31,618 71,670 135,598 226,993 315,250 303,325 386,517 339,929
\$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	100,798 214,071 218,659	116,109 256,036 266,416	5,798,109 14,329,964 18,768,733	93,361 203,322 213,482	349,945 936,745 1,460,816	101,448 186,378 153,554	131,093 244,488 208,261	5,828,028 12,374,426 13,175,414	90,103 172,310 144,550	338,366 821,559 963,416
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,500,000	213,263 47,304 5,250 810	258,407 56,526 5,989 917	28,347,856 13,119,473 3,534,255 1,001,375	212,909 47,215 5,241 805	3,411,279 2,588,898 842,383 236,919	103,376 16,321 1,765 188	135,500 21,296 2,239 229	13,266,225 4,323,198 1,170,007 233,400	103,364 16,288 1,760	1,606,668 829,441 269,948 48,791
\$1,590,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000.	470 567 142	539 681 160	807,427 1,667,912 952,485	470 566 142	209,083 408,681 239,523	184 177 52	217 219 60	322,958 529,000 344,267	184 176 52	79,309 129,068 90,276
\$10,000,000 or more  Taxable returns, total  Nontaxable returns, total	76 1,681,586 940,036	80 1,964,265 1,140,498	2,296,731 120,358,234 20,608,494	76 1,681,586	469,484 12,736,381 —	15 1,626,220 3,131,144	19 2,038,4 <b>9</b> 2 4,563,003	480,920 88,593,717 58,987,408	15 <b>1,626,220</b> —	97,467 <b>7,090,093</b>

		Ex	emptions for dependents-continu	ued	
	-	Exemptions	for individuals displaced by Hurri	cane Katrina	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax
	of	of	gross income	Number of	Amount
	retums	exemptions	less deficit	retums	
, , , , , , , , , , , , , , , , , , , ,	(29)	(30)	(31)	(32)	(33)
All returns, total	131,544	287,446	9,913,479	93,982	1,128,508
Under \$5,000	* 3,204	• 5,082	* 890	-	-
\$5,000 under \$10,000	* 4,671	• 10,702 ·	* 38,246	-	_
\$10,000 under \$15,000	* 3,979	*6,953	<b>•</b> 44,909	_	-
\$15,000 under \$20,000	• 6,320	* 9,277	* 115,559	• 2,300	• 911
\$20,000 under \$25,000	* 7,312	* 19,944 ·	* 164,840	¹ 3,646	* 2,650
\$25,000 under \$30,000	* 10,195	* 23,128	* 280,304	* 3,890	* 4,329
\$30,000 under \$35,000	6,924	19,413	220,259	4,263	4,679
\$35,000 under \$40,000	* 4,961	9,929	* 186,321	* 4,310	* 7,348
\$40,000 under \$45,000	* 4,659	* 8,952	• 202,296	* 3,662	* 7,111
\$45,000 under \$50,000	* 6,652	* 16,986	*313,568	• 6,652	• 17,994
\$50,000 under \$55,000	* 8,897	• 17,866	468,642	• 6,232	22,878
\$55,000 under \$60,000	5,294	11,277	302,548	5,262	25,133
\$60,000 under \$75,000	* 15,618	* 34,519	* 1,044,048	* 12,768	* 59,796
\$75,000 under \$100,000	15,487	30,979	1,332,111	14,817	126,321
\$100,000 under \$200,000	23,035	51,451	3,155,422	21.883	408,755
\$200,000 under \$500,000	3,708	9,335	1,113,638	3,673	221,074
\$500,000 under \$1,000,000	384	1,149	271,624	382	63,198
\$1,000,000 under \$1,500,000	113	215	137,329	113	36,390
\$1,500,000 under \$2,000,000	• 45	* 110	* 78,284	* 45	* 16,955
\$2,000,000 under \$5,000,000	62	125	184,267	62	50,649
\$5,000,000 under \$10,000,000	16	38	124,190	16	27,966
\$10,000,000 or more	• 7	* 17	* 134,186	• 7	• 24,373
Taxable returns, total	93,982	212,173	8,818,896	93,982	1,128,508
Nontaxable returns, total	37,561	75,272	1,094,583		

<sup>\*</sup> Estimate should be used with caution because of the small number of returns on which it is based.

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers.

## Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status (All figures are estimates based on samples-money amounts are in thousands of dollars)

1					Exe	emptions for depende	ents	
	Number	Number	Number of			Total		
Mantal status	of	of	exemptions	Number	Number	Adjusted	Total inc	come tax
	returns	exemptions	emptions for taxpayers		of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	1 <b>34</b> ,372,678	269,043,070	177,199,436	50,530,455	91,843,635	3,437,500,242	26,8 <b>92</b> ,20 <b>6</b>	401,429,731
Joint returns of mamed persons	52,505,729	161,019,002	105,009,460	28,228,369	56,009,543	2,780,294,766	19,661,681	360,695,320
Separate retums of married				\ \				
persons, total:	2,462,804	3,350,958	2,478,294	584,092	872,665	33,451,534	413,668	4,428,694
Spouse filing	2,441,153	3,296,121	2,434,992	576,865	861,129	33,197,159	409,391	4,414,629
Spouse not filing	21,651	54,838	43,302	7,227	11,536	254,376	*4,277	*14,065
Returns of heads of household	19,985,059	51,109,119	19,985,059	19,097,823	31,124,060	550,988,829	5,901,636	29,926,906
Returns of surviving spouses	71,111	188,663	71,111	71,111	117,552	3,881,109	33,793	489,948
Returns of single persons	59,347,974	53,375,327	49,655,512	2,549,061	3,719,815	68.884.003	881,428	5,888,862

		-		Exem	ptions for depende	ents-continued			-	
		Exemp	tions for children a	t home			Exemptions	for children away	from home	
Marital status	Number	Number	Adjusted	Total inc	ome tax Number		Number	Adjusted	Total income tax	
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	45,872,301	81,170,334	3,256,899,957	24,373,942	385,909,404	736,110	967,043	53,187,893	565,341	6,605,757
Joint returns of mamed persons Separate returns of mamed	27,383,294	53,062,076	2,716,205,555	19,011,769	353,513,354	290,331	375,415	29,985,077	234,403	3,954,438
persons, total	516,863	764,312	30,463,243	363,135	4,100,236	32,303	39,742	1,535,117	23,413	200,254
Spouse filing	511,646	755,792	30,261,450	359,863	4,086,752	31,298	38,737	1,514,211	23,413	200,254
Spouse not filing	5,217	8,520	201,793	*3,272	*13,484	*1,005	*1,005	*20,906	-	_
Returns of heads of household	16,392,592	25,157,942	472,982,801	4,671,259	25,277,569	122,689	161,308	5,488,821	76,246	438,099
Returns of surviving spouses	70,075	113,750	3,866,546	33,793	489,948	*41	*41	*31,048	*41	*8,361
Returns of single persons	1,509,478	2,072,254	33,381,812	293,986	2,528,297	290,747	390,536	16,147,830	231,237	2,004,604

Footnotes at end of the table

## Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

				Exem	ptions for depende	entscontinued				
		Ex	emptions for parer	nts			Exempt	nptions for other dependents		
Mantal status	Number	Number			ome tax	e tax Number		Adjusted	Total income tax	
	of returns				Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
- :	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	2,621,622	3,104,763	140,966,727	1,681,586	12,736,381	4,757,364	6,601,495	147,581,125	1,626,220	7,090,093
Joint returns of mamed persons	1,012,237	1,215,910	84,113,423	720,41 <b>3</b>	8,692,024	940,317	1,356,142	50,796,329	480,825	3,229,115
Separate returns of married										
persons, total:	24,589	26,218	1,167,951	21,282	139,025	37,145	42,392	1,503,987	25,355	108,499
Spouse filing	24,589	26,218	1,167,951	21,282	139,025	36,140	40,382	1,472,311	24,349	107,918
Spouse not filing	_					*1,005	*2,010	*31,677	*1,005	*581
Returns of heads of household	1,385,856	1,608,661	49,868,837	832,451	3,454,627	3,068,544	4,196,149	78,440,123	840,755	2,719,083
Returns of surviving spouses	*3	*3	*1,420	*3	*267	*2,659	*3,758	*68,151	**	-
Returns of single persons	198,937	253,971	5,815,096	107,436	450,438	708,699	1,003,054	16,772,5 <b>3</b> 5	279,286	1,033,396

		Ex	emptions for dependentscontinu	ued						
	Exemptions for individuals displaced by Hurricane Katrina									
Marital status	Number	Number	Adjusted	Total income tax						
	of retums	of exemptions	gross income less deficit	Number of returns	Amount					
	(29)	(30)	(31)	(32)	(33)					
All returns, total	131,544	287,446	9,913,479	93,982	1,128,508					
Joint returns of marned persons	77,769	182,942	7,653,058	63,198	929,012					
Separate returns of married										
persons, total:	*2,004	*2,008	*118,687	*2,003	*8,588					
Spouse filing	*2,004	*2,008	*118,687	*2,003	*8,588					
Spouse not filing	-			_	_					
Returns of heads of household	26,527	49,276	749,602	8,839	25,139					
Returns of surviving spouses					-					
Returns of single persons	25,244	53,219	1,392,133	19,942	165,769					

<sup>\*</sup>Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

				Δ	Il returns with ear	rned income cred	it			
Size of adjusted gross income	Number of	Adjusted gross income	EIC sa and w	alaries vages	EIC self-er	mployment ome	EIC e		Total e	earned credit
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	22,751,904	341,085,683	20,360,871	307,210,237	5,159,994	30,637,140	22,751,904	338,175,645	22,751,904	42,410,291
No adjusted gross income	193,997	-4,612,497	108,381	976,368	128,181	245,460	193,997	1,298,095	193,997	171,687
\$1 under \$1,000	348,697	195,054	235,552	279,960	132,633	101,908	348,697	416,066	348,697	59,451
\$1,000 under \$2,000	531,838	800,719	444,254	770,250	111,398	178,360	531,838	992,469	531,838	186,500
\$2,000 under \$3,000	610,684	1,533,708	520,762	1,358,081	126,203	283,568	610,684	1,650,801	610,684	325,530
\$3,000 under \$4,000	680,755	2,386,630	573,022	2,063,450	155,715	414,698	680,755	2,522,821	680,755	479,511
\$4,000 under \$5,000	750,299	3,383,303	646,542	2,900,491	176,729	577,078	750,299	3,486,185	750,299	709,518
\$5,000 under \$6,000	843,417	4,638,599	709,251	3,943,931	227,035	795,993	843,417	4,772,869	843,417	970,801
\$6,000 under \$7,000	908,244	5,909,829	789,280	4,997,249	207,120	945,077	908,244	5,957,575	908,244	1,224,401
\$7,000 under \$8,000	1,131,122	8,514,368	885,297	6,082,597	409,528	2,269,741	1,131,122	8,383,694	1,131,122	1,944,997
\$8,000 under \$9,000	1,028,276	8,718,587	850,200	6,615,744	330,651	1,810,713	1,028,276	8,426,457	1,028,276	1,877,277
\$9,000 under \$10,000	1,035,933	9,843,480	903,998	7,965,125	251,272	1,536,296	1,035,933	9,501,421	1,035,933	1,972,540
\$10,000 under \$11,000	1,063,089	11,166,335	926,144	9,078,550	269,891	1,700,341	1,063,089	10,778,891	1,063,089	2,365,416
\$11,000 under \$12,000	1,044,209	11,970,587	880,466	8,776,440	335,082	2,638,736	1,044,209	11,419,257	1,044,209	2,775,472
\$12,000 under \$13,000	755,227	9,435,821	651,217	7,191,816	218,562	1,922,371	755,227	9,114,187	755,227	2,460,244
\$13,000 under \$14,000	652,106	8,806,181	581,462	7,183,580	162,822	1,260,092	652,106	8,443,672	652,106	2,170,231
\$14,000 under \$15,000	670,564	9,722,450	610,983	8,115,201	160,001	1,205,334	670,564	9,320,535	670,564	2,341,395
\$15,000 under \$16,000	651,365	10,096,502	594,424	8,839,795	138,341	996,487	651,365	9,836,282	651,365	2,170,282
\$16,000 under \$17,000	679,120	11,197,827	629,098	9,943,676	125,482	960,782	679,120	10,904,458	679,120	2,179,132
\$17,000 under \$18,000	645,987	11,299,519	609,305	10,224,890	98,370	769,439	645,987	10,994,329	645,987	1,922,454
\$18,000 under \$19,000	684,617	12,668,812	640,382	11,462,119	122,650	887,812	684,617	12,349,931	684,617	1,925,055
\$19,000 under \$20,000	642,093	12,517,164	610,141	11,290,784	106,874	772,203	642,093	12,062,987	642,093	1,703,365
\$20,000 under \$25,000	3,002,196	67,369,557	2,880,477	62,472,603	445,779	3,303,445	3,002,196	65,803,884	3,002,196	6,286,147
\$25,000 under \$30,000	2,556,468	69,946,771	2,473,092	64,911,775	401,779	2,938,969	2,556,468	67,850,744	2,556,468	3,220,064
\$30,000 and over	1,641,602	53,576,374	1,607,140	49,765,759	317,896	2,122,234	1,641,602	51,888,035	1,641,602	968,822

				All retur	ns with earned in	come credit-cont	inued			
Size of adjusted gross income		i to offset efore credits	Total ii ta	ncome ax	EIC used all othe	to offset taxes	EIC refe		Nonta comba	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	2,896,347	745, <b>322</b>	1,146,240	444,471	4,756,198	4,199,530	20,087,050	37,465,440	21,973	328,268
No adjusted gross income	*14	•9			97,626	51,411	130,423	120,267	*2,995	*76,266
\$1 under \$1,000	-				62,056	10,977	296,662	48,473	*2,003	*34,198
\$1,000 under \$2,000			1		103,033	18,048	453,496	168,452	*2,003	*43,858
\$2,000 under \$3,000		-		-	115,642	28,603	528,797	296,927	*1,656	*9,152
\$3,000 under \$4,000	-	-	-	-	144,742	46,537	589,753	432,974	*2,003	*44,672
\$4,000 under \$5,000					160,662	63,300	653,677	646,218	1998	*8,615
\$5,000 under \$6,000	_	-			211,437	95,601	727,712	875,199	*2,655	*32,944
\$6,000 under \$7,000					204,113	106,122	813,566	1,118,278	*1,649	*15,248
\$7,000 under \$8,000	*1,317	*10			390,559	295,174	1,028,759	1,649,813	*998	*31,355
\$8,000 under \$9,000	226,463	9,336	*1,302	*21	322,445	232,267	936,721	1,635,675		-
\$9,000 under \$10,000	306,080	36,496	78,888	2,783	225,153	189,887	902,037	1,746,157		_
\$10,000 under \$11,000	296,077	27,320	283,472	37,181	215,998	241,730	763,289	2,096,366		-
\$11,000 under \$12,000	206,112	6,423	186,198	52,367	309,771	384,422	837,118	2,384,626	1,005	*4,081
\$12,000 under \$13,000	11,304	2,420	1	-	214,804	282,287	734,204	2,175,536	- !	
\$13,000 under \$14,000	19,176	1,303			163,058	207,451	640,688	1,961,478		
\$14,000 under \$15,000	36,319	6,050			165,719	214,453	668,314	2,120,891	- 1	_
\$15,000 under \$16,000	36,650	8,462	*8	*19	133,629	195,920	646,155	1,965,900	-	
\$16,000 under \$17,000	47,421	14,968	-	-	118,270	176,372	664,039	1,987,792	-	_
\$17,000 under \$18,000	46,999	15,788	1	-	99,154	136,693	632,152	1,769,973	-	**
\$18,000 under \$19,000	50,680	21,414	*302	*94	111,525	163,426	661,280	1,740,216	-	
\$19,000 under \$20,000	50,280	26,124	1,005	*504	108,314	128,395	625,076	1,548,845		-
\$20,000 under \$25,000.	451,920	212,790	29,191	6,852	437,960	496,007	2,830,398	5,577,351	*3,002	*27,836
\$25,000 under \$30,000.	735,580	290,411	319,272	175,058	374,662	302,578	2,079,128	2,627,075		-
\$30,000 and over	373,954	65,997	246,601	169,592	265,862	131,868	1,243,607	770,957	1,005	41

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

					Returns with no q	ualifying children				
Size of adjusted gross income	Number of	Adjusted gross income	EIC sa and w		EIC self-en		EIC e		Total e income	
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	4,736,797	26,936,185	3,821,908	23,979,077	1,398,800	4,368,536	4,736,797	28,391,353	4,736,797	1,088,742
No adjusted gross income.	123,926	-2,169,561	62,548	292,565	85,218	133,74 <b>1</b>	123,926	426,307	123,926	23,577
\$1 under \$1,000	251,049	133,957	145,328	168,876	120,316	93,407	251,049	262,283	251,049	18,643
\$1,000 under \$2,000.	301,077	453,748	224,325	402,530	94,947	135,726	301,077	538,256	301,077	39,226
\$2,000 under \$3,000	346,221	861,897	270,691	672,514	94,725	230,834	346,221	912,500	346,221	67,603
\$3,000 under \$4,000	387,828	1,359,916	305,501	1,117,202	110,746	305,769	387,828	1,422,971	387,828	103,950
\$4,000 under \$5,000 .	403,687	1,816,532	321,807	1,422,650	127,116	400,109	403,687	1,822,759	403,687	130,655
\$5,000 under \$6,000	447,412	2,454,940	343,490	1,970,401	155,563	468,902	447,412	2,442,536	447,412	164,252
\$6,000 under \$7,000	457,542	2,980,893	380,868	2,425,818	117,346	509,033	457,542	2,934,850	457,542	164,672
\$7,000 under \$8,000	445,604	3,341,927	362,822	2,568,906	135,125	626,133	445,604	3,226,394	445,604	137,400
\$8,000 under \$9,000	408,440	3,469,606	346,471	2,771,611	<b>1</b> 18,452	471,342	408,440	3,242,953	408,440	102,437
\$9,000 under \$10,000	423,325	4,021,025	380,315	3,354,068	87,410	397,746	423,325	3,751,814	423,325	76,056
\$10,000 under \$11,000	377,677	3,956,259	344,325	3,388,573	71,255	321,208	377,677	3,709,781	377,677	40,383
\$11,000 under \$12,000	280,178	3,191,982	261,864	2,674,782	49,480	180,302	280,178	2,855,084	280,178	14,532
\$12,000 under \$13,000	55,504	696,865	47,902	456,022	20,560	91,416	55,504	547,438	55,504	4,653
\$13,000 under \$14,000.	27,327	366,198	23,651	292,558	10,541	2,868	27,327	295,426	27,327	703
\$14,000 under \$15,000.										
\$15,000 under \$16,000.		- 1	**	-	-					
\$16,000 under \$17,000					-					
\$17,000 under \$18,000	_				-	-	-			
\$18,000 under \$19,000.										
\$19,000 under \$20,000					-			**		
\$20,000 under \$25,000.										
\$25,000 under \$30,000 .		-								-
\$30,000 and over										

				Retur	ns with no qualify	ing childrencont	nued			
Size of adjusted gross income	EIC used		Total ii ta	ncome	EIC used		EIC refu por		Nonta comba	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	1,012,183	77,462	549,860	92,353	1,105,501	261,483	3,220,149	749,798	*3,312	*43,740
No adjusted gross income					62,983	12,784	66,239	10,793		
\$1 under \$1,000					53,344	7,754	199,014	10,889		
\$1,000 under \$2,000					83,940	11,950	222,735	27,276		
\$2,000 under \$3,000	-				89,307	18,745	264,636	48,858	1,656	•9,152
\$3,000 under \$4,000		_			101,874	26,824	297,476	77,125		
\$4,000 under \$5,000					110,496	34,081	307,368	96,574		•-
\$5,000 under \$6,000					138,365	45,388	333,463	118,864	*658	*3,232
\$6,000 under \$7,000			-		115,810	34,956	364,526	129,716		
\$7,000 under \$8,000	*1,317	<b>1</b> 0			118,001	32,855	344,187	104,535	*998	*31,355
\$8,000 under \$9,000	224,806	9,291	*1,302	*21	109,274	22,250	317,261	70,897		
\$9,000 under \$10,000	301,449	36,039	78,888	2,783	61,607	7,628	289,436	32,389		
\$10,000 under \$11,000	293,755	27,082	283,472	37,181	18,658	2,811	78,181	10,490		
\$11,000 under \$12,000	190,856	5,041	186,198	52,367	19,437	1,941	74,543	7,551		
\$12,000 under \$13,000.		-			16,453	1,368	39,709	3,285		
\$13,000 under \$14,000.		-			5,951	147	21,376	556	-	-
\$14,000 under \$15,000				-					-	***
\$15,000 under \$16,000.					-				1	
\$16,000 under \$17,000 .					-				- :	-
\$17,000 under \$18,000.										-
\$18,000 under \$19,000 .								<b>→</b>		
\$19,000 under \$20,000										
\$20,000 under \$25,000									***	
\$25,000 under \$30,000	-		-				-			
\$30,000 and over										

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

			-		Returns with one	e qualifying child				
Size of adjusted gross income	Number of	Adjusted gross income		alaries vages	EIC self-ei	mployment ome		eamed me [1]	Total e	
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	8,626,893	137,327,950	7,956,418	125,661,078	1,605,438	9,419,234	8,626,893	135,188,140	8,626,893	15,351,802
No adjusted gross income	36,131	-1,138,860	23,001	271,534	22,369	96,346	36,131	396,380	36,131	61,238
\$1 under \$1,000	51,301	33,383	45,379	73,042	8,380	4,377	51,301	107,645	51,301	23,262
\$1,000 under \$2,000	146,183	219,927	139,957	220,591	8,205	18,427	146,183	239,018	146,183	80,642
\$2,000 under \$3,000	166,293	420,172	158,140	425,295	20,227	39,886	166,293	465,181	166,293	153,852
\$3,000 under \$4,000	183,816	643,311	164,388	570,873	32,417	83,788	183,816	654,662	183,816	217,322
\$4,000 under \$5,000	204,777	924,782	194,923	847,916	25,277	91,974	204,777	948,505	204,777	315,870
\$5,000 under \$6,000	222,818	1,228,401	205,260	1,114,999	43,644	149,882	222,818	1,294,593	222,818	417,925
\$6,000 under \$7,000	269,876	1,756,220	246,748	1,531,212	53,979	248,993	269,876	1,786,899	269,876	587,544
\$7,000 under \$8,000	472,914	3,577,492	332,506	2,103,481	229,330	1,458,159	472,914	3,561,639	472,914	1,182,072
\$8,000 under \$9,000	376,546	3,184,117	290,010	2,198,126	142,064	956,219	376,546	3,154,344	376,546	981,498
\$9,000 under \$10,000	343,135	3,256,992	294,969	2,603,045	84,974	597,163	343,135	3,200,208	343,135	891,983
\$10,000 under \$11,000	318,900	3,349,517	282,599	2,911,221	66,228	384,058	318,900	3,295,280	318,900	829,710
\$11,000 under \$12,000	292,894	3,377,794	273,076	2,897,164	55,966	372,369	292,894	3,273,614	292,894	760,428
\$12,000 under \$13,000	329,034	4,112,480	296,725	3,429,483	65,511	599,427	329,034	4,028,910	329,034	857,221
\$13,000 under \$14,000	301,217	4,063,900	281,304	3,580,101	48,826	327,800	301,217	3,907,901	301,217	784,263
\$14,000 under \$15,000	302,487	4,388,055	284,690	3,879,226	53,778	315,513	302,487	4,194,739	302,487	779,867
\$15,000 under \$16,000	314,556	4,878,681	294,149	4,460,157	50,067	254,522	314,556	4,714,679	314,556	776,510
\$16,000 under \$17,000	327,507	5,396,711	308,205	4,857,035	52,527	403,725	327,507	5,260,759	327,507	769,017
\$17,000 under \$18,000	323,277	5,655,941	310,247	5,242,564	42,664	219,933	323,277	5,462,497	323,277	697,182
\$18,000 under \$19,000	341,923	6,325,744	324,109	5,901,130	53,589	256,605	341,923	6,157,735	341,923	689,967
\$19,000 under \$20,000	307,211	5,986,948	292,966	5,423,354	43,573	302,453	307,211	5,725,807	307,211	564,306
\$20,000 under \$25,000	1,493,729	33,494,534	1,445,485	31,304,976	195,152	1,292,993	1,493,729	32,597,970	1,493,729	2,106,988
\$25,000 under \$30,000	1,183,559	32,369,605	1,157,196	30,633,791	2,311,520	67,683,266	1,183,559	31,309,255	1,183,559	769,345
\$30,000 and over	316,808	9,822,103	310,386	9,180,760	1,373,566	51,723,300	316,808	9,449,921	316,808	53,791

				Retu	rns with one qual	ifying childcontii	nued			
Size of adjusted gross income	EIC used income tax b		Total ii	ncome ax		l to offset er taxes	_	undable tion	Nonta comba	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	1,558,842	547,238	518,463	312,207	1,529,140	1,408,110	7,866,608	13,396,454	*6,995	*107,827
No adjusted gross income	-	_	_	_	19,911	20,475	32,528	40,763	•998	*28,499
\$1 under \$1,000	_	~		_	7,089	2,754	51,301	20,508	•998	*30,225
\$1,000 under \$2,000	-	-	_		11,509	3,460	146,183	77,183		-
\$2,000 under \$3,000					16,734	6,382	166,293	147,470		
\$3,000 under \$4,000	-	-	-		30,625	13,729	183,165	203,593	-	_
\$4,000 under \$5,000	-	-	-	_	25,320	13,350	204,777	302,520	*998	*8,615
\$5,000 under \$6,000		-	_	-	43,647	25,990	222,159	391,935	*1,997	*29,712
\$6,000 under \$7,000		_	-	-	52,700	41,167	268,870	546,377	•998	*6,695
\$7,000 under \$8,000	40-0			-	229,430	224,998	472,259	957,074	-	_
\$8,000 under \$9,000	*1,657	*45	-		140,717	147,718	376,538	833,735		_
\$9,000 under \$10,000	*2,647	*246	-	_	84,406	94,027	343,135	797,710	_	_
\$10,000 under \$11,000	*1,005	*41			65,136	74,638	318,900	755,031		_
\$11,000 under \$12,000	8,976	785	-	-	57,023	63,357	291,439	696,286	*1,005	*4,081
\$12,000 under \$13,000	*7,326	°1,518	-		66,448	89,654	324,410	766,050	-	
\$13,000 under \$14,000	18,177	776	-	_	52,289	57,145	296,406	726,342	-	-
\$14,000 under \$15,000	35,321	5,409	-	-	65,191	67,963	301,192	706,495	- ]	-
\$15,000 under \$16,000 .	33,982	7,844	*8	<b>1</b> 19	45,395	63,725	310,959	704,941		_
\$16,000 under \$17,000 .	42,402	13,260			49,182	65,651	313,081	690,105		_
\$17,000 under \$18,000	40,678	13,796			38,383	43,082	310,900	640,305		_
\$18,000 under \$19,000	43,990	18,547	*302	*94	49,305	51,425	322,762	619,994		-
\$19,000 under \$20,000	43,604	23,257	*1,005	*504	47,660	42,078	291,299	498,971	-	-
\$20,000 under \$25,000.	402,086	190,317	29,191	6,852	184,175	135,914	1,389,155	1,780,756	-	-
\$25,000 under \$30,000	652,993	248,562	314,955	172,889	119,852	54,117	806,792	466,665		-
\$30,000 and over	223,997	22,834	173,002	131,850	27,011	5,310	122,106	25,647	-	

Footnotes at end of table.

## Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

				Retur	ns with two or mo	re qualifying child	Iren		<u> </u>	
Size of adjusted gross income	Number of	Adjusted gross income		alaries vages	EIC self-er	, ,	EIC e	arned ne (1)	Total e	earned credit
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	9,388,214	176,821,548	8,582,545	157,570,082	2,155,756	16,849,369	9,388,214	174,596,152	9,388,214	25,969,746
No adjusted gross income	33,940	-1,304,076	22,832	412,269	20,594	15,373	33,940	475,409	33,940	86,872
\$1 under \$1,000	46,347	27,715	44,846	38,042	*3,938	*4,125	46,347	46,139	46,347	17,545
\$1,000 under \$2,000	84,579	127,045	79,972	147,129	8,246	24,208	84,579	215,195	84,579	66,632
\$2,000 under \$3,000	98,170	251,640	91,931	260,273	11,251	12,848	98,170	273,121	98,170	104,075
\$3,000 under \$4,000	109,111	383,403	103,134	375,375	12,552	25,141	109,111	445,188	109,111	158,240
\$4,000 under \$5,000	141,835	641,989	129,812	629,926	24,335	84,995	141,835	714,921	141,835	262,993
\$5,000 under \$6,000	173,187	955,259	160,501	858,531	27,828	177,209	173,187	1,035,740	173,187	388,624
\$6,000 under \$7,000	180,826	1,172,716	161,663	1,040,219	35,796	187,052	180,826	1,235,825	180,826	472,184
\$7,000 under \$8,000	212,604	1,594,949	189,968	1,410,211	45,072	185,449	212,604	1,595,660	212,604	625,525
\$8,000 under \$9,000	243,290	2.064,863	213,719	1,646,008	70,135	383,152	243,290	2,029,160	243,290	793,342
\$9,000 under \$10,000	269,473	2,565,463	228,714	2,008,012	78,888	541,387	269,473	2,549,399	269,473	1,004,502
\$10,000 under \$11,000	366,511	3,860,558	299,221	2,778,755	132,409	995,075	366,511	3,773,830	366,511	1,495,323
\$11,000 under \$12,000	471,136	5,400,812	345,526	3,204,494	229,636	2,086,066	471,136	5,290,559	471,136	2,000,512
\$12,000 under \$13,000	370,689	4,626,476	306,590	3,306,311	132,491	1,231,527	370,689	4,537,839	370,689	1,598,369
\$13,000 under \$14,000	323,562	4,376,083	276,507	3,310,921	103,455	929,424	323,562	4,240,345	323,562	1,385,265
\$14,000 under \$15,000	368,076	5,334,395	326,293	4,235,975	106,223	889,821	368,076	5,125,796	368,076	1,561,528
\$15,000 under \$16,000.	336,810	5,217,821	300,275	4,379,638	88,274	741,965	336,810	5,121,603	336,810	1,393,772
\$16,000 under \$17,000	351,613	5,801,116	320,893	5,086,641	72,955	557,057	351,613	5,643,699	351,613	1,410,116
\$17,000 under \$18,000	322,710	5,643,578	299,058	4,982,327	55,706	549,506	322,710	5,531,833	322,710	1,225,271
\$18,000 under \$19,000	342,693	6,343,068	316,273	5,560,989	69,061	631,208	342,693	6,192,197	342,693	1,235,088
\$19,000 under \$20,000	334,882	6,530,215	317,175	5,867,430	63,301	469,750	334,882	6,337,179	334,882	1,139,059
\$20,000 under \$25,000	1,508,467	33,875,023	1,434,992	31,167,627	250,627	2,010,452	1,508,467	33,205,915	1,508,467	4,179,159
\$25,000 under \$30,000	1,372,909	37,577,166	1,315,897	34,277,984	244,948	2,263,505	1,372,909	36,541,489	1,372,909	2,450,719
\$30,000 and over	1,324,794	43,754,271	1,296,754	40,584,999	268,036	1,853,074	1,324,794	42,438,114	1,324,794	915,031

·				Returns wit	h two or more qua	alifying childrenc	continued			
Size of adjusted	EIC used	to offset	Total	ncome	EIC used	to offset	EIC ref	undable	Nonta	xable
gross income	income tax b	efore credits	ta	ex	all othe	r taxes	por	tion	comba	at pay
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		returns		returns		returns		returns	
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	325,322	120,622	77,917	39,911	2,121,557	2,529,937	9,000,293	23,319,188	11,666	176,701
No adjusted gross income	*14	•9			14,731	18,152	31,656	68,71 <b>1</b>	<b>*1</b> ,997	*47,767
\$1 under \$1,000					*1,623	*469	46,347	17,077	1,005	*3,972
\$1,000 under \$2,000					7,584	2,638	84,579	63,993	2,003	*43,858
\$2,000 under \$3,000		-	-		9,602	3,476	97,868	100,599		
\$3,000 under \$4,000		_			12,243	5,984	109,111	152,256	*2,003	*44.672
\$4,000 under \$5,000				-	24,846	15,870	141,532	247,124	-	
\$5,000 under \$6,000		-		-	29,425	24,224	172,090	364,400	*-	***
\$6,000 under \$7,000,	-				35,603	29,999	180,171	442,185	*651	*8,554
\$7,000 under \$8,000	_				43,128	37,321	212,313	588,204		**
\$8,000 under \$9,000	_	-			72,454	62,299	242,922	731,043	**	
\$9,000 under \$10,000	1,984	*211			79,140	88,232	269,466	916,058		***
\$10,000 under \$11,000	*1,317	*198	-	_	132,204	164,281	366,208	1,330,845		
\$11,000 under \$12,000	*6.280	•597	-		233,310	319,124	471,136	1,680,790		
\$12,000 under \$13,000	*3,978	*902			131,902	191,265	370,084	1,406,202		
\$13,000 under \$14,000	*998	*527			104,818	150,159	322,906	1,234,579	-	**
\$14,000 under \$15,000	*998	*642	-		100,529	146,490	367,122	1,414,396		***
\$15,000 under \$16,000	*2,669	*618			88,234	132,195	335,196	1,260,959		
\$16,000 under \$17,000	•5,019	*1,707			69,089	110,721	350,958	1,297,687		
\$17,000 under \$18,000	*6,320	1,992			60,772	93,611	321,253	1,129,668		
\$18,000 under \$19,000	*6,691	*2,866		-	62,220	112,001	338,519	1,120,221	**	-
\$19,000 under \$20,000	•6,676	*2,867			60,654	86,317	333,777	1,049,874		**
\$20,000 under \$25,000	49,834	22,472			253,785	360,092	1,441,243	3,796,595	*3,002	*27,836
\$25,000 under \$30,000	82,587	41,849	4,317	2,169	254,810	248,461	1,272,336	2,160,410		
\$30,000 and over	149,957	43,162	73,600	37,742	238,851	126,558	1,121,501	745,310	1,005	41

<sup>\*</sup> Estimate should be used with caution because of the small number of returns on which it is based.

<sup>[1]</sup> For prior year returns, EIC earned income includes nontaxable earned income.

NOTE: Detail may not add to totals because of rounding

Table 3.1--Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income
Gross Income
[All figures are estimates based on samples-money amounts are in thousands of dollars, except where otherwise indicated]

Comparison   Com	Number of regular fax computation   regular fax computation   regular fax computation   regular fax computation   returns   (4)
Number of Number of Amount Number of Amount Number of	(4) (5) (6) (7) (7) (8) (7) (8) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9
(4) (5) (6) (7) (7) (9) (9) (9) (9) (9) (1028,120 396,026,40 27,300 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,026,40 396,022,40 396,026,40 39	(4) (5) (6) (6) (7) (8) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9
61 (128.120)         21.359         286.015         21.359         22.40.00         21.359         22.40.00         21.359         22.40.00         21.359         22.40.00         21.359         22.250.00         21.359         22.250.00	890         61,028,120         396,300,504         81,028,120           376         284,018         21,359         284,018           478         7,579,909         5,598,056         75,79,909           570         7,598,916         7,579,909           577         7,454,831         12,387,596         7,454,831           571         11,841,642         29,149,400         7,454,831           551         11,841,642         29,148,799         8,663,652           565         14,015,996         81,055,449         7,454,831           565         14,015,996         81,055,449         7,076,396           569         7,76,366         64,200,816         7,076,396           687,230         1,055,442         11,811,280         67,230           687         1,183,388,62         64,200,816         67,230           686         7,236         4,164,339         8,633,409           7,76,366         64,200,816         67,230           866         64,200,816         67,230           1,233         11,233         11,573           2,236         1,14,612         4,41,339         8,613           2,246         1,245         1,4,553         1,2,4
776         28.60.08         25.1359         28.40.08         25.33.00         2	376         284,018         21,359         284,018           107         3,850,619         6,23,01         6,039,149         2,528,026         6,039,149           570         7,579,909         5,599,169         7,573,909         7,573,909         7,573,909           553         11,841,642         29,119,400         7,573,909         7,573,909         7,573,909           553         11,841,642         29,119,400         7,573,909         7,573,909         7,573,909           555         11,841,642         29,119,400         11,841,642         863,552         14,015,996           555         14,015,909         94,578,674         667,204         14,015,996           607         200         94,578,674         667,204         667,234           509         4,411,339         4,016,386         4,016,386           209         4,441,339         4,016,437         11,573           209         4,441,339         5,094         30,456           209         4,441,339         5,094           209         4,441,339         5,094           209         4,441,339         5,094           209         4,441,339         6,094           209         4,441,33
907         3686619         2624301         3686619         2624301         3686619         7578309         3684301         7678309         76	956 619 624.301 826.0519 957 624.301 826.0519 958 618.0529 958 618.0529 959 618.059169 957 7.454.831 958 618.055 46 958 9149.400 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.668990 958 914.66090 958 914.66090 958 914.66090 958 914.66090 958 914.6600 958 914.6600 958 914.6600 958 914.6600 958 914.6600 958 914.6600 958
57.0         7.058.016         7.759.00         5.509.1 (15)         7.759.00         5.509.1 (15)         7.759.00         7.058.01	438         7,579,909         5,599,169         7,579,909           557         7,579,909         5,599,169         7,579,909           557         7,454,831         1,236,756         7,454,831           551         11,841,642         2,9148,799         7,454,831           555         14,015,966         81,035,448,799         8,653,652           809         7,076,366         64,200,816         7,076,366           697         23,148,799         81,035,448         14,015,396           707         366         64,200,816         7,076,366         66,200,816           707         36,034         94,578,674         14,015,396         67,230           708         7,594         1,181,280         67,230         67,230           709         4,411,339         8,033         80         7,230           706         4,411,339         8,044         3,373         8,044         3,373           80         7,594         1,233         7,594         4,413,339         8,045           80         7,594         1,243         7,554         7,226,622         3,47           80         1,243         7,24,553         8,614         3,47         3,23,33
7.424 831         7.434 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.424 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831         7.444 831 <t< td=""><td>557 7, 454,831 8, 9,08,914 7,454,831 863,652 863,632 8</td></t<>	557 7, 454,831 8, 9,08,914 7,454,831 863,652 863,632 8
1,62,1   6,62   1,64	551 11,841,642 29,119,400 11,841,642 555 8,653,652 8653,652 14,015,846,749 8653,652 14,015,946 87 14
965         1,016,596         3,714,799         8,663,562         32,144,409         - 1,124           965         1,016,596         64,105,396         64,112,786         - 1,1006           202         5,06,370         94,511,559         - 1,1006           203         67,224         38,339,82         68,206,370         - 1,1006           204         67,230         1,177,144         - 1,1006         - 1,1006           205         67,224         38,339,82         68,208,736         - 1,1006         - 1,1006           206         67,220         1,177,144         1,177,144         - 1,177	555         8 663 662         32,48,799         8 663 652           989         7,075,366         64,200,816         7,075,366           202         5,06,370         94,578,674         6,093,70           203         667,224         1,015,396           204         67,230         1,611,280         7,075,366           226         67,230         1,611,280         67,230           226         1,673         4,044,339         687,316           220         6,090         4,441,339         67,394           320         6,090         1,433,448         879           320         879         1,433,448         879           320         1,433,448         879           330         4,441,339         5,090           320         1,433,448         879           331         4,441,339         879           441,337         1,642         7,594           332         1,642         7,243         7,243           332         1,624         1,1,754         7,243         7,243           347         2,236,622         1,337         1,228         1,333         1,228           348         3,240
989 7 (2007-395) 6 (4, 102) 349 6 (4	989 14,015,396 64,200,845 7,075,366 867,214 667,214 9687,214 98,339,802 64,200,845 7,075,366 87,214 667,204 87,318,802 667,204 667,204 87,318,802 67,214 667,204 87,318,318,802 67,214 67,316 24,215,316 24,215,316 24,316
7.9.2         5.506.370         94.578.674         5.506.370         94.578.674         5.506.370         94.578.674         5.607.20         94.578.674         94.578.674         94.578.675         94.578.659	282 5.506.370 94.578.674 5.506.370 687.214 687.224 38.339.802 687.214 687.224 38.339.802 687.214 687.220 11.811.280 67.230 216.5203 5.506.370 4.064.837 11.573 2.226.739 687.230 216.5203 23.441.339 687.230 216.5203 23.441.339 687.230 216.5203 23.240 11.573 2.238.622 347 2.238.622 347 2.238.622 347 2.238.622 347 2.238.622 347 2.238.622 347 2.238.622 348 2.258.622 349.56 2.258 3.339.70 11.754 2.258.622 348 2.226.322 348 2.226.326 326.322 348 2.226.322 348 2.226.322 348 2.226.322 348 2.226.326 348 2.226.322 348 2.226.3
99         687.214         38.338.802         687.214         38.338.802         687.214         38.338.802         687.214         38.338.802         697.230         11,771.546         —	299 667.214 38.339.802 667.214 667.214 667.229 677.230 11.811.280 11.573 2.224.2679 4.316 2.242.679 4.3240 1.141.612 2.240 1.12.425 1.12.
2.24         7.75         4.066.200	255 11,573 4,004,837 11,573 2,006,937 2,009 2,00
256         436         227744         4           266         436         421674         421674         -           267         436         4441338         639         4441674         -         -           369         4441338         639         4441674         -         -         -           369         1441672         443640         141612         443640         -         -           360         1441338         509         4441339         143640         -         -           200         14364         14234         143640         141612         43164         -         -           200         14364         14234         14364         14464         14664         14464         14664         14664         14664         14664         14666         14664         14666	210 4,316 2,242,679 4,316 2,030 2,03
216         5.090         4.441734         5.090         4.4418744         —         —           216         879         4.481745         —         —         —         —           389         347         2.237,150         —         —         —         —           389         347         2.236,622         347         2.227,150         —         —           389         3.78         4.4384         141,612         449,425         -24414         —         —           380         3.0456         18.043         30.456         11,263         11,263         —         —         —           380         3.0456         18.043         30.454         18.243         11,263         —	263         5,090         4,441,339         5,090         674,4133         5,090         679,441,339         5,090         979,441,339         6,090         979
399         347         2.236622         347         2.227,150         —           396         75.994         141,612         449,425         -24,414         —           396         75.994         14,233         75,994         18,545         -24,414         —           397         15,394         14,233         75,994         18,645         13,273         —           300         456         14,233         75,994         18,645         13,243         17,283         —           300         456         13,373         14,033         14,343         17,243         17,283         15,449         —           313         30,456         18,645         14,303         14,430         14,433         —         —           310         17,245         17,245         17,239         14,433         14,430         —	016         141,612         443,840         141,612         347         2,236,622         347           966         75,994         14,233         75,994         14,233         75,994         30,456         30,536
016         141,672         443,425         -24,414	966 75,994 14,233 75,994 14,233 30,456 666 13,373 8,614 443,840 14,1612 666 13,373 8,614 75,994 14,233 75,994 14,233 75,994 14,233 75,994 14,233 75,994 14,233 75,994 14,233 8,614 74,553 8,614 74,553 8,614 74,553 8,614 74,553 75,745 8,614,96 73,249 75,624
016         141,612         443,425         24,414            320         75,994         18,545         4,312            320         18,043         75,994         18,545         4,312            666         13,373         18,043         30,456         18,043         2,733         18,249            482         13,373         18,043         13,233         14,439         2,749            482         13,240         11,723         14,439         14,439          1,4814            772         2,249         12,425         1,259         1,4354         1,4814          1,4814           1,4436          1,4814           1,441          1,4436          1,1739            1,4436           1,444	016         141,612         443,840         141,612           986         75,994         14,233         75,994           320         30,456         18,043         75,994           482         4,4553         8,614         4,553           884         4,456         13,373           884         4,553         8,614         4,553           894         11,754         3,240         7,213           72         1,872         12,425         7,249           922         1,872         29,39         7,254           932         1,282         96,538         15,28           343         2,254         4,496         6,224           395         1,284         624           571         1,549         96,538         15,28           603         1,28         7,786         16,24           144         17,784         17,784         16,24           142         17,78         17,785         16           143         17,785         16,496         16           144         17,785         16           145         17,86         16           144         17,785
86         7.594         14.233         75.944         18.45         7.594         18.45         7.594         14.233         7.594         14.233         7.594         14.233         7.594         14.233         7.594         11.263         2.734         11.263         2.734         11.263         2.734         11.263         2.749	966 75.94 14.233 75.944 30.456 666 13.373 887 75.994 30.456 18.043 30.456 18.043 30.456 18.043 30.456 18.043 30.456 18.043 30.456 18.043 30.456 18.043 30.456 30.45
30.456         18,423         30,436         19,337         18,249         19,349<	30.0 30.456 18.733 30.456 18.735 30.456 18.373 18.423 30.456 18.373 18.423 30.456 18.373 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.456 18.423 30.4
666         13373         15,450         13373         18,249         2,736           482         7,3213         15,450         13,373         14,653         2,736            482         7,3213         18,644         7,3210         14,449             772         2,243         12,549         17,549         14,814             443         2,528         10,742         2,528         12,549         13,590            443         2,528         10,749         12,529         13,590             443         1,644         1,644         1,634         1,1329         1,1329         1,1329         1,1329         1,1329         1,1329         1,1329         1,1432         1,1434         1,1444         1,1444         1,1444         1,1444         <	666 13,373 15,450 13,373 14,453 14,453 14,453 14,453 14,453 14,453 14,453 14,453 14,453 14,453 14,455 14,453 14,455 14,45
44.553         7.4,553         7.4,549	445 3 . 4,553
72         7.5.71         7.5.73         7.5.49	1,2,4,13
722 1.2549 1.1245 1.2549 1.17239 4.814	772 7.2.549 1.12,425 7.2,549 3.2.2,5
92         1,1872         1,1872         1,1872         1,1873         1,5390         -           483         -2,528         -2,528         -2,7754         -2,185         -         -           3,48         -6,24         1,1228         -2,185         -1,1329         -         -           669         -8,53         -6,268         -3,06         -2,185         -         -           669         -8,28         -2,36         -2,586         -2,366         -8,044         -           699         -6,583         -3,397         -8         -8,044         -         -           699         -8,286         -16         -3,477         -4,307         -         -           690         -8,286         -16         -17,161         -4,667         -         -           603         -8,286         -16         -17,161         -4,667         -         -           603         -8,286         -16         -17,161         -4,667         -         -           603         -8,286         -18,283         -11,374         -4,667         -         -           603         -8,281         -18,283         -18,283         -18,283	932 1.1872 1.10.764 1.1872 3.29.39 2.25.28 4.30.29.39 2.25.28 6.24.96 1.54.96 6.24.966 1.15.49 6.25.29 6.30.30.56.39 1.22.8 6.24.966 1.22.8 6.26.80 1.30.5 6
453         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.524         7.536         7.366         7	7.5.26
571         11,549         44,966         11,549         33,637         -11,329         -13,229           669         1,928         75,326         -5,904         -         -         -           669         1,928         75,326         -5,904         -         -         -           609         1,928         75,326         -5,904         -         -         -           402         1,18         2,1869         1,96         -5,904         -         -           402         1,18         1,17,14         -6,904         -         -         -         -           603         1,18         1,18         1,17,14         -6,905         -         -6,904         -           701         1,18         2,18         1,17,14         -6,905         -5,904         -         -           603         1,18         2,18         1,17,14         -6,905         -5,904         -         -           603         1,18         3,18         3,18         -6,905         -7,906         -6,904         -           701         1,18         3,18         3,18         3,18         -7,18         -7,18         -7,18           <	571 1,549 44,966 1,128 669 1,228 669 9,553 1,228 669 9,553 1,228 669 9,553 1,228 669 1,228 669 1,228 669 1,228 669 1,228 669 1,228 669 1,228 669 1,244 1,246 1,245 6,245 1,246
669         1,228         96,553         1,228         75,356         -21,227         -           669         -80         -80         -80         -80         -80         -           669         -80         -80         -80         -80         -80         -           144         -16         -16         -28,666         -5,904         -         -           603         -8         -17,761         -4,307         -         -         -           603         -8         -11,346         -5,850         -         -         -           601         -8         -11,346         -5,850         -         -         -           786         21,677,179         556,720,072         -91,650,833         3,229           746         28,593         21,827,149         558,720,072         -91,650,833         -           514         73         22,268         1,88,357         -14,407         -         -           514         73         22,268         514,733         189,952         -32,735         -         -         -         -         -         -         -         -         -         -         -         -	669 1,228 96,553 1,228 06,569 305 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 085 305 305 085 305 305 305 305 305 305 305 305 305 30
085         *305         *62,680         *306         *306         *307         *8,044            144         *16         *7,765         *16         *3,477         *4,607            4402         *19         *17,161         *4,307             603         *8         *17,785         *9,556         *9,078            71         *17,785         *11,346         *-5,650            786         *21,677,179         *556,720,072         *9,1650,833         3,229           746         *289,597         *11,346         *-5,650            746         *289,597         *148,276         *-5,830            746         *289,597         *65,886         *-16,143            746         *289,597         *65,886         *-16,143            746         *289,597         *65,886         *-16,143            748         *47,734         *65,886         *-16,143            748         *47,734         *65,886         *-16,143            748         *738,478         *1,48,462         *-58,938 <td>965 935 6280 935 636 636 636 636 636 636 636 636 636 6</td>	965 935 6280 935 636 636 636 636 636 636 636 636 636 6
142         18         7,789         18         7,347         -2,304         -2,304         -2,304         -2,304         -2,304         -2,304         -2,304         -2,304         -2,304         -2,307         -3,307	7.7.86 21,677,179 648,370,905 17,675 18,673,384 18,673,385 17,885 17,795 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,243 18,677,179 19,677,179 19,677,179 19,677,179 19,677,179 19,677,179 19,677,179 179 179 179 179 179 179 179 179 179
402         '19         '21,829         '19         '17,161         '-4,667            603         '8         '9,525         '9,525         '9,078             766         21,677,179         648,370,905         21,877,179         556,720,072         -91,650,833         3,229           710         18,271         19,233         18,271         19,437         -4,077         -           410         289,597         82,234         18,271         19,327         14,437         -4,477         -           514,733         222,687         82,895,97         65,885         -16,143         -         -           514,733         222,687         514,733         418,206         -38,38         -         -           514,733         48,887,304         612,188         755,386         -92,945         -         -           422         514,733         736,326         1,181,694         -148,455         -         -           550         736,478         848,330         774,540         6,277,410         6,277,410         6,277,410         6,277,410         6,277,410         6,277,410         6,273,366         -1,274,581         -1,274,581         -1,274,581	786 21,677,179 648,370,905 21,677,179 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,225,687 14,733 14,734 17,144 17,144 17,144 17,144 17,145,402 14,26,681 13,280,382 10,334,429 10,334,429 14,26,681 12,201,106 12,203,320 14,26,681 12,201,106 12,203,320 14,205,
663         **8         **9.525         **9.078         **           786         21,677,179         648,370,305         21,677,179         556,720,072         **91,650,833         3,229           710         138,271         14,837         4407         **         **           46         216,733         222,687         514,733         648,306         **         **           514,734         282,337         448,206         **         **         **         **           514,735         222,687         514,733         189,952         **         **         **         **           516         514,734         222,687         514,733         189,952         **         *	786 21,677,179 648,370,905 21,677,179 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,225,687 514,733 142 147,144 177,144 177,144 177,144 177,144 177,144 177,144 177,144 1778,478 1848,330 149,785,478 142,648 130,149 14,25,410 139,241,106,811 26,026,832 14,26,681 126,811 26,026,832 14,26,681 126,811 10,374,429 11,334,429 14,26,681 126,811 10,334,429 14,26,681 126,811 10,334,429 14,26,811 126
766         21,677,179         648,370,905         21,677,179         556,720,072         -91,650,833         3,229           446         289,597         19,243         138,271         14,837         -4,477         -4,477         -           514,733         222,687         65,888         -16,143         -         -         -           514,733         222,687         65,888         -16,143         -         -         -           514,733         222,687         65,888         -16,143         -         -         -         -           422         78,478         848,330         786,326         -92,945         - <t< td=""><td>786 21,677,179 648,370,905 21,677,179 138,271 19,243 18,271 18,27</td></t<>	786 21,677,179 648,370,905 21,677,179 138,271 19,243 18,271 18,27
766         21,677,179         648,370,905         21,677,179         556,720,072         -91,650,833         3,229           746         289,597         48,031         289,597         65,886         -16,143         -           748         289,597         82,031         289,597         65,886         -16,143         -           748         282,287         82,031         289,597         65,886         -16,143         -           748         738,478         447,144         78,148         738,478         -32,345         -           750         78,478         848,330         786,326         -18,435         -18,445         -           786         1,627,410         3,992,041         1,627,410         3,656,318         -36,938         -           787         4,126,681         2,280,362         1,745,402         6,217,918         -1,944,55         -           787         4,126,681         32,20,342         1,627,410         3,566,318         -3,503,438         -           787         4,126,681         32,20,342         1,48,942         6,217,316         -1,327,143         -1,327,143           787         4,126,681         32,20,342         3,220,396         4,35,523	786         21,677,179         648,370,905         21,677,179           746         289,597         82,031         138,271           746         289,597         82,031         289,597           514,733         222,687         514,733           422         477,144         612,188           422         738,478         738,478           786,326         1,392,041         1627,410           242         1,745,402         6,727,356         1,745,402           567         3,280,382         4,126,681         3,280,362           567         3,280,382         3,220,106         3,280,362           567         5,148,994         103,344,429         5,148,994
766         21,677,179         648,370,905         21,677,179         556,720,072         -91,650,833         3,229           446         19,231         138,271         14,837         -4,407         -         -           514,733         222,687         82,031         65,888         -16,143         -         -           514,733         222,687         514,733         189,952         -32,735         -         -           422         738,478         848,330         788,478         755,365         -92,945         -           550         738,478         848,330         786,226         1,181,694         -148,455         -           540         1,745,402         6,277,410         3,992,041         1,627,410         6,277,918         -3693,438         -           541         1,745,402         6,277,918         -3693,438         -         -         -           547         1,745,402         6,277,918         -3,280,332         3,220,143         -1,26,611         -1,374,429           51,48,904         103,744,429         5,148,904         6,373,966         -1,357,4429         -1,376,714         -1,327,43           51,48,904         103,744,429         5,148,904         10,387,618	786 21,677,179 648,370,905 21,677,179 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 138,271 19,243 13,301,44 19,27,410 1,627,410 1,627,410 1,45,402 1,74
148.271         19.243         138.271         14.837         -4.407            46         289.597         8.0.58         4.407            514,733         222.687         514,733         189.952         -32.735            48         612.188         477.144         612.188         478.206         -58.385            50         78.48.30         1.330.149         78.6326         1.181.694         -148.455            50         1.677.410         3.922.047         75.385          -92.945            50         1.677.410         3.920.41         1.65.440         75.385	110 138,271 19,243 138,271 138
16         514,734         202,037         202,037         202,037         202,037         202,037         202,037         202,037         202,037         202,037         202,037         202,037         202,038         202	746 514.733 222.887 514.733 738.478 477.144 612.188 612.188 448.330 738.478 738.478 848.330 738.326 1.330.149 786.326 86 1.627.410 3.992.041 1.627.410 748 1.745.402 6.727.336 1.745.402 87.75.661 32.201.106 3.280.362 895 5148.904 103.744.29 5.74.896
48         612,188         477,144         612,188         418,206         -58,398         -           22         778,478         848,330         738,478         755,385         -92,945         -           786,326         1,627,410         3,992,041         1,627,410         3,656,318         -335,723         -           44,26,681         2,602,645         1,745,402         6,277,316         2,412,661         24,126,681         2,413,251         -1,714,81           51,48,904         10,374,429         1,280,382         3,280,382         3,280,382         -1,927,43         1,927,43           51,48,904         10,374,429         1,976,775         11,236,523         -1,927,43         -1,927,43           86         433,693         33,221,144         -5,600,513         -16,837,43         -16,837,43           86         433,693         33,221,144         -5,600,513         -16           87         7,247,286         70,347,489         -1,244,503         -19           86         433,693         70,347,489         -1,244,503         -1,643,523         -16           87         48,490         25,438,981         43,499         25,438,981         -1,234,478         -1,284,712         -1,284,503 <td>48         612.188         477.144         612.188           22         738.478         843.30         738.478           786.326         1,330,149         786.326           86         1,627.410         3,992.041         1,627.410           44         17.45.402         6,727.336         1,745.402           37         3,200.382         4,126.681         3,200.382           37         3,200.382         4,126.681         3,200.382           37         4,126.681         3,200.382         4,126.681           37         5,148.904         10,374.239         5,148.904</td>	48         612.188         477.144         612.188           22         738.478         843.30         738.478           786.326         1,330,149         786.326           86         1,627.410         3,992.041         1,627.410           44         17.45.402         6,727.336         1,745.402           37         3,200.382         4,126.681         3,200.382           37         3,200.382         4,126.681         3,200.382           37         4,126.681         3,200.382         4,126.681           37         5,148.904         10,374.239         5,148.904
22         738,478         848,330         738,478         755,385         -92,945            76,326         1,627,410         3,992,041         1,627,410         3,656,318         -335,723            448         1,425,402         6,727,356         1,745,402         6,217,918         -509,438            55         1,426,681         2,413,681         -1,714,681         -         -1,714,681         -           66         5,148,904         103,374,429         5,148,904         103,374,429         5,148,904         -6,435,523         -1327,143           786         4,236,681         2,413,225         -1,714,381         -         -6,435,523         -6,435,523           786         4,336,632         3,227,144         -6,435,523         -13,443         -6,435,523         -13,443           86         4,33,693         70,387,893         -10,837,183         -16         -16           86         1,876,775         11,234,748         -5,600,513         -16           87         2,543,891         4,494         2,543,891         -1,244,603         -1,244,603           80         18,189         33,221,144         -12,284,103         -16         -16	222 738.478 848.330 738.478 866.326 868.326 87 3.205.842 4.126.81 25.026.832 4.126.81 32.01.108 3.280.382 87 3.280.382 103.32.01.108 3.280.382 895 5.148.904 103.34.243 5.148.904
700 JC 700,320         1,331,149         768,326         1,181,094         -148,435	100   1703,240   13,392,041   1627,410   1745,402   1
4.48         1,745,402         6,217,36         1,745,402         6,217,36         -6,203,336	39 4,126,681 26,026,832 4,126,681 3,280,362 35,148,904 103,374,299 5,148,904
339         4,126 681         26,026,832         4,126,881         24,312,251         -1,714,581         -           677         3,280,362         32,201,362         32,201,362         32,201,432         1,48,304         1,927,743         1,681           196         1,976,715         125,608,287         1,976,715         12,396,952         -1,311,335         7,36           108,283         38,821,667         1,082,739         3,221,144         -5,600,513         -1           72,054         48,490         25,438,991         48,490         12,334,78         -1,26,600,513         -1           72,054         67,247,286         72,644         54,862,574         -1,284,78         -1,284,78         -1           18,189         39,775,810         18,189         31,286,800         8,488,330         -1           11,433         95,052,365         11,433         69,204,737         -25,847,628         -	139 4,126,681 28,026,832 4,126,681 1567 3,280,362 32,201,106 3,280,362 1585 5,148,804 103,374,429 5,148,804
667         3.280,382         32.201,106         3.280,382         30.273,964         -1,927,143         '1,821           865         5.148,904         103,374,83         5,148,904         96,338,906         -6,435,823         "646           110         1,976,715         125,608,287         112,396,892         -10,837,183         -736           866         433,693         81,225,172         433,693         70,387,989         -10,837,183         -736           180         108,253         38,821,657         108,253         32,21,144         -5,600,513         "16           180         72,042         67,247,286         72,064         54,962,574         -12,284,712         -9,486,890           303         72,064         67,247,286         11,433         95,052,365         11,433         69,204,737         -25,847,628         -	567 3,280,362 32,201,106 3,280,362 5,985 5,148,904 10,374,429 5,148,904
935         3,148,39d         103,347,428         3,148,99d         109,6318,916         -0,433,522         3,646           86         433,693         81,225,172         1976,715         112,396,692         -10,637,183         -76           80         108,253         38,221,677         108,763         33,221,144         -5,600,513         -16           80         72,648         67,247,286         72,054         54,890         -12,284,712         -           903         72,054         67,247,286         72,054         54,962,574         -12,284,712         -           19,433         95,052,365         11,433         69,204,737         -25,847,628         -	595 5,148,904 103,374,429 5,148,904
886         433 693         81,225,172         433,693         70,387,999         -10,837,83         -10,837,83           80         108,253         38,821,657         108,253         33,221,144         -5,600,513         -16           76         48,490         25,438,981         48,490         72,134,478         -5,600,513         -19           72,054         67,247,286         72,054         54,962,514         -12,284,712            39,775,810         18,189         31,286,880         -8,488,930            41,433         95,052,365         11,433         69,204,737         -25,847,628	10 1 076 715 1 125 508 287 1 076 715
860         108,253         38,821,657         108,253         33,221,144         -5,600,513         *16           776         48,490         22,438,981         48,490         21,234,478         -204,503         **9           03         72,054         67,247,286         43,690         31,286,880         -8,488,312         **9           33         18,189         33,775,810         18,189         31,286,880         -8,488,330         **           95,052,365         11,433         69,204,737         -25,847,628         **	186 433.693 81.225.172 433.693
776         48.490         25,438.981         48.490         21,234,478         4.204,503         **9           72,054         67,247,286         72,054         54,962,574         -12,284,712         -         -           335         18,189         39,775,810         18,189         31,286,880         8,488,330         **           90         11,433         95,052,365         11,433         69,204,737         -25,847,628         -	80 108,253 38,821,657 108,253
72,054 07,75,810 18,189 31,286,880 11,433 95,052,365 11,433 69,204,737	25,438,981 48,490 25,438,981 48,490 72,054
90 11,433 95,052,365 11,433 69,204,737	135 18,189 39,775,810 18,189
	11,433 95,052,365 11,433

Table 3.1--Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of the completions by   Completion by		Income tax before credits	efore credits Total tax credits	Total tax credits	credits	Income tax after credits	after credits			Total income tax		
Column	Type of lax computation by	Number		Number		Number		Number		As a perc	entage of	Average
CT   CT   CT   CT   CT   CT   CT   CT	size of adjusted gross income	of	Amount	of	Amount	jo	Amount	jo	Amount	Modified	Adjusted	income tax
Column   C		returns		returns		returns		returns		taxable income	gross income	(dollars)
Comparison of the comparison		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
0.00000000000000000000000000000000000	Returns with regular tax computation only											
December 2000 0 6 50 50 50 50 50 50 50 50 50 50 50 50 50	Total	81,028,120	399,204,419	32,736,746	38,897,185	68,088,352	360,307,234	68,088,352	360,307,296	14.7	9.3	4.447
### \$1,000   2	Under \$5,000	284,018	21,360	*1,663	9.	284,011	21,354	284,011	21,354	10.0	e e	75
## ## ## ## ## ## ## ## ## ## ## ## ##	\$5,000 under \$10,000 \$10,000 under \$15,000	3,850,619 6,039,149	2.528.826	1,598,944	313,459	5,144,181	2.215.367	5,144,181	2.215.367	- 8 6 8	2 9	367
## \$25,000   1,146,152   2,145,173   2,141,724   2,141	\$15,000 under \$20,000.	7,579,909	5,599,135	2.950,714	1,042,169	5,294,877	4,556,966	5,294,877	4,556,966	6.8	3.4	601
## \$45,000   \$1,45,622   \$2,15,627   \$2,52,639   \$2,54,677   \$2,52,634   \$2,52,647   \$2,52,634   \$2,52,647   \$2,52,634   \$2,52	\$20,000 under \$25,000	7,938,918	9,092,701	3,811,553	2,148,784	5,123,970	6,943,917	5,123,970	6,943,917	680	3 30	875
40.75.00.00         10.75.996         11.75.95.00         10.75.996         11.75.95.90         <	\$25,000 under \$30,000	11,841,642	29 125 425	3,246,430	5.246.973	9.544.722	23.878.452	9.544.722	23.878.452	10.4	4 rc	2.016
Columb   C	\$40,000 under \$50,000	8,663,652	32,154,671	3,783,734	5,094,701	7,636,516	27,059,970	7,636,516	27.059,970	11.5	7 0	3,123
control         6 (200 )	\$50,000 under \$75,000	14,015,996	81,140,921	6,052,142	10,907,934	13,395,729	70,232,988	13,395,729	70.232,988	12.7	0 0 0	5.011
total column         resident of the column	\$100.000 under \$200.000	5.506.370	95.661.098	2.068,187	3,295,088	5.495.119	92.366.010	5.495.119	92,366,010	181	13.1	16.774
Columb   C	\$200,000 under \$500,000	687.214	39,859,700	99,554	575,087	686,265	39,284,613	686,265	39,284,613	25 6	21.0	57,165
Anniver Strongton         4,319         2,255,930         1,183         77,586         4,310,198         6,400         2,100,798         2,200,900           Anniver Strongton         5,999         4,243,290         1,183         77,586         4,310,198         5,600         2,100,798         3,200,200         2,200,900           Anniver Strongton         5,999         1,282,339         1,282,339         1,282,339         1,282,339         1,282,339         3,200,300         <	\$500,000 under \$1,000,000	67.230	11,913,429	14,594	248.749	67,061	11,664,680	67,061	11,664,680	304	263	173,504
Value   Valu	\$1,500,000 under \$2,000,000	4.316	2,235,303	1,183	77,595	4,304	2,157,708	4.304	2.157,708	32.4	29.0	499,932
testormonic control of the control o	\$2,000,000 under \$5,000,000	5,090	4,430,840	1,307	99,821		4.331,019	5.067	4,331,019	33.4	29.9	850,888
Lear Computation   141672   424,227   423615   6.664   141,602   417,662   141,602	\$5,000,000 or more \$10,000,000 or more	347	2,233,243	122	102,365	346	2,130,879	346	2,130,879	33.4	30.6	6,140,862
March   Marc	Returns with Form 8615											
45 (1) (100)         75 (294)         15 (25 (24))         17.4 (25)		141 612	424 327	43 915	6 664	141 602	417 662	141 602	417 662	20.4	18.5	2 949
13.374	. g	75.994	18,545	22,411	1,267	75,994	17.278	75,994	17,278	169	84	227
1.5.74 1.6.74 1.6.75 1.6.74 1.6.75 1.	\$5,000 under \$10,000	30.456	29,306	11,253	974	30,456	28,332	30,456	28,332	17.2	13.9	930
1.3.25         1.6560         66.86         1.03         1.2.23         1.16,560	\$10,000 under \$15,000.	13,373	18,249	295	1/1	13,373	14.389	13,373	16,079	213	9 - 1 - 0 6 1 - 1	3.160
7.3.240         1.19,605         6.68         1.013         2.340         1.18,891         2.340         1.18,991         2.14         1.29         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249         1.17,329         2.249	\$20,000 under \$25,000	*3.213	15,580	*638	11.	-3,213	15,569	*3.213	.15,569	.146	-224	.4,846
1,872         1,684         624         1,672         1,687         1	\$25,000 under \$30,000	*3,240	19,605	*638	*1,013	*3,240	*18,591	.3,240	18,591	218	.20 9	.5,738
7.5/52         7.5/74         7.66         7.6         7.6         7.6         7.6         7.6         7.5/25         7.7/27/24         7.3         7.7         7.7         7.8         7.5         7.7         7.8         7.5         7.5         7.6         7.5         7.6         7.5         7.5         7.5         7.5         7.6         7.5	\$40,000 under \$50,000.	1,872	16.384	*624	.5	1,872	16,381	1.872	*16,381	.248	.20.0	*8,751
1,1228         7,249         25         1,1249         7,3249         7,3567         1,549         7,3567         1,549         7,3567         1,549         7,3617         1,549         7,549	\$50,000 under \$75,000.	.2.528	-27,754	.656	.46	.2.528	.12 250	.2,528	.13 250	182	174	10,960
1228         75,40a         304         1729         1729         77,482         121         77,482         221         210           182         224,652         305         1099         304         53,553         373         173,67         176         173         176         176         176         177         177         176         176         177         176         176         177         176 <td>\$100,000 under \$200,000.</td> <td>1.549</td> <td>*33.637</td> <td>•1.249</td> <td>-25</td> <td>1.549</td> <td>*33.612</td> <td>1.549</td> <td>*33,612</td> <td>154</td> <td>152</td> <td>.21.699</td>	\$100,000 under \$200,000.	1.549	*33.637	•1.249	-25	1.549	*33.612	1.549	*33,612	154	152	.21.699
7.305         7.84,662         7.305         7.34,662         7.305         7.84,662         7.305         7.84,662         7.305         7.84,662         7.307         7.347 </td <td>\$200,000 under \$500,000</td> <td>1,228</td> <td>75,408</td> <td>304</td> <td>222</td> <td>1,219</td> <td>.74,832</td> <td>1,219</td> <td>-74,832</td> <td>22 1</td> <td>210</td> <td>60.938</td>	\$200,000 under \$500,000	1,228	75,408	304	222	1,219	.74,832	1,219	-74,832	22 1	210	60.938
2.1677.179         56.868.68         1.6         1.6         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.1         1.7.155         1.7.155         1.1         1.7.155         1.7.155         1.1         1.7.155	\$500,000 under \$1,000,000	305	*54,652	305	1,099	*304	*53,553	*304	.53,553	.273	.266	175,584
719         17,220         12         66         19         17,155         17,155         17,155         17,155         17,159           19         19,445         16         19         19         17,155         16,11         17,59           21,677,179         568,668,831         16,868,732         15,892,797         21,008,923         16,354         552,976,386         252,976,386         27,6         17,5           2289,597         16,033         2,603         13,345         14,387         13,8         27,6         17,5           2289,597         16,033         2,603         16,354         66,357         26,93         16,356         10,3         2,9           514,738         18,886         2,613         46,100         26,93         16,356         10,3         2,6           738,478         7,658         1,86,456         1,46,00         26,93         16,356         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         10,3         11,4         10,3         10,3         11,4         10,3         11,4 <th>\$1,500,000 under \$2,000,000</th> <th>16</th> <th>-3.477</th> <th>n 1</th> <th>101</th> <th>16</th> <th>*3,477</th> <th>.16</th> <th>3,477</th> <th>150</th> <th>136</th> <th>-217,313</th>	\$1,500,000 under \$2,000,000	16	-3.477	n 1	101	16	*3,477	.16	3,477	150	136	-217,313
78         7.545         76         913         78         7.652         76         7159 </th <th>\$2,000,000 under \$5,000,000</th> <th>•19</th> <th>.17,220</th> <th>•12</th> <th>99.</th> <th>•19</th> <th>17,155</th> <th>•19</th> <th>*17,155</th> <th>.27 1</th> <th>*25.5</th> <th>*902,895</th>	\$2,000,000 under \$5,000,000	•19	.17,220	•12	99.	•19	17,155	•19	*17,155	.27 1	*25.5	*902,895
21,677,79         568,868,831         8,968,732         15,892,797         21,006,922         552,976,336         27,6         17.5           18,271         66,153         16,033         450         136,345         14,387         136,345         17.5         17.5           18,271         66,153         16,033         2602         269,394         63,551         127         29           289,597         66,153         16,035         260,933         46,100         56,934         63,551         127         29           514,733         118,826         136,456         26,136         46,100         56,033         16,381         60,251         127         29           514,733         118,295         25,136         16,037         16,037         16,038         16,037         17,100         10,03         17,10         10,03         17,10         10,03         11,10         10,03         11,10         10,00         11,10         10,00         11,10         10,00         11,10         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00         10,00	\$5,000,000 under \$10,000,000	ထင္	19,545	9.	.913	∞ °	.14 037	ထင္	.11.037	161	159	1.079.000
21,677,179         568,686,831         8,968,732         15,892,797         21,008,922         552,976,386         552,976,386         27,6         17,5           138,271         14,87         16,033         450         136,345         14,387         136,345         13,387         136,345         13,387         13,834         13,387         13,834         13,787         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         138         35         14,387         14,387         14,387         14,387         14,387         14,487         14,387         14,487         14,487         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,482         14,48	ith Schedule	ז	076'11	n	n	2	06.1	n	000	*	0.77	200
18.271         Control         13.63.45 <t< th=""><th>tax computation</th><th>34 577 470</th><th>560 060 034</th><th>0000 0</th><th>16 800 707</th><th>24 000 022</th><th>300 320 035</th><th>24 00B 024</th><th>562 076 388</th><th>27.6</th><th>17.5</th><th>25.510</th></t<>	tax computation	34 577 470	560 060 034	0000 0	16 800 707	24 000 022	300 320 035	24 00B 024	562 076 388	27.6	17.5	25.510
2.602         2.69;394         63;551         269;394         63;551         1.27         2.9           2.6136         460;923         163;61         127         2.9           2.6136         560;03         372;106         40.3         3.2           46,100         558,019         372;106         66.057         66.057         66.057         66.057         66.057         66.057         66.057         11.2         4.9           114,22,24         3,343,739         1,697,422         5,736,867         117         4.9         4.9           1,932,4506         4,077,206         22,40,653         4,077,206         22,40,663         11,44         8.7           2,344,688         5,141,667         96,010,436         5,141,667         96,010,436         5,141,667         96,010,436         5,141,667         96,010,436         20,33,478         32,876,445         32,876,445         32,876,445         32,876,445         32,876,445         32,876,445         32,876,445         32,900,305         36,010,436         25,141,667         36,000,436         25,141,667         36,000,436         26,141,667         36,000,436         27,141,108         34,876,445         36,876,445         36,876,445         36,876,445         36,876,445         36,876,445	Under \$5 000	138.271	14.837	16.033	260	136.345	14.387	136,345	14,387	13.8	3.5	104
26,136         460,923         163,816         460,923         163,816         400         25           79,732         666,057         675,653         660,057         660,057         675,653         112         41           79,732         666,057         675,653         660,057         660,057         675,653         112         41           114,823         1492,242         3,343,739         117         49         49           490,412         1,637,422         5,735,867         1,637,422         5,735,867         13         7           2,188,805         3,077,206         22,410,653         4,077,206         22,410,653         14         87           2,314,688         5,141,667         96,010,436         5,141,667         96,010,436         5,141,667         96,010,436         5,141,667         96,010,436         20,141,667         36,010,436         20,33,77         7,041,108         34,8         24,1           766,491         108,169         32,876,445         108,169         32,876,445         108,169         36,88         25,1           7,86,491         1,848         32,876,445         11,284,486         20,989,200         38,6         25,1           7,86         53,900,305	\$5,000 under \$10,000	289,597	66,153	68,857	2,602	269,394	63,551	269,394	63,551	12.7	2.9	219
79,722 666,077 675,53 666,077 675,53 112, 41 14,823 669,312 11,682,234 669,312 11,687,422 43,317,39 11,922,34 11,924	\$10,000 under \$15,000.	514,733	189,952	136,456	26,136	460,923	163,816	460,923	163,816	103	3 2 3 4 3 4 4	318
114823 699332 1.068.127 699312 1.068.127 117 4.9 312.901 1.492.294 3.343.739 1.492.294 3.343.739 1.924.90 490.412 1.637.422 5.735.867 1.492.294 3.343.739 1.19 5.9 490.42 1.637.426 2.24.0.653 4.077.206 2.24.0.653 1.44 8.7 2.344.689 5.44.56 2.84.91.84 2.84.194.94 2.84.194.94 2.84.194.94 3.328.446 2.84.194.94 2.84.194.94 3.328.446 2.84.194.94 3.328.446 3.288.445 1.289.94 3.288.445 3.288.445 1.889.920 3.288.445 3.288.445 3.289.930 3.288.445 3.390.848 3.398.84 2.54.1 3.888.928.1 1.428.94 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.587.489 1.427 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.539 1.427 6.226 1.424 6.7.867.479 1.424 6.7.867.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.479 1.424 6.7.867.	\$20,000 under \$25,000 \$20,000 under \$25,000	738,478	755,385	258,651	79,732	666,057	675,653	666,057	675,653	11.2	4 1 4 1	915
3.43,739 1,422,294 3,543,739 1,422,294 1,422,294 1,422,294 1,422,294 1,422,294 1,422,294 1,422,294 1,422,294 1,422,94 1,422,96 22,410,653 1,44 6 22,410,653 1,44,56 22,410,653 1,44,56 1,44,56 1,44,56 1,44,56 1,44,56 1,43,370 1,44,56 1,43,370 1,44,56 1,43,370 1,44,56 1,43,370 1,44,56 1,43,370 1,44,56 1,54,56 1,44,56 1,	\$25,000 under \$30,000	786,326	1,182,951	246,073	114,823	699,312	1,068,127	699,312	1,068,127	117	94	1,358
1,924,506 4,017,206 2,2470,653 4,077,206 22,470,653 144 87 87 2,145,667 96,010,236 22,470,653 144 87 87 2,344,68 5,441,667 96,010,236 5,141,667 96,010,236 5,141,667 96,010,236 5,141,667 96,010,236 17,041,107 433,377 7,041,108 34 8 24 1 7,041,108 169 32,876,445 34,966 53,900,305 71,986 53,900,305 71,986 53,900,305 11,424 67,567,539 47 6 22,6	\$30,000 under \$40,000.	1,627,410	3,656,641	548,516	312,901	1,492,294	3,343,739	1,492.294	3,343,739	119	23	2,055 3,286
2,168,805         3,263,446         28,191,964         3,263,446         28,191,964         3,263,446         28,191,964         15,4         99           1,488         5,141,567         96,010,436         5,141,567         96,010,436         20,3         136           1,220,948         433,370         71,041,107         433,371         71,041,108         34,8         24,1           768,491         108,169         32,876,445         108,169         32,876,445         36,8         22,1           768,491         108,169         20,969,20         20,969,20         38,6         25,1           713,446         48,456         53,900,305         71,966         53,900,543         40,1         25,1           788,959         18,166         30,708,692         18,166         30,708,543         47,6         22,6           2,034,611         11,424         67,567,479         11,424         67,567,539         47,6         22,6	\$50,000 under \$75,000	4,126,681	24,335,158	1.646,326	1,924,506	4,017,206	22,410,653	4.017.206	22,410,653	144	8 7	5,431
1,488,810 5,141,357 90,010,435 5,141,357 90,010,436 5,130 5,141,357 90,010,436 5,130 5,141,357 90,010,436 5,130 5,141,357 9,141,457 9,141,474 9,14	\$75,000 under \$100,000	3,280,362	30,360,769	1,565,204	2,168,805	3,263,446	28,191,964	3,263,446	28,191,964	154	600	8.594
1,220,948         433,370         71,041,107         433,371         71,041,108         34 8         24 1           768,491         108,169         32,876,445         108,169         32,876,445         36.8         25.1           513,446         48,456         20,969,20         20,969,20         38.6         25.1           1,535,375         71,966         53,900,305         71,966         53,900,543         40.1         25.1           788,959         18,166         30,708,692         18,166         30,708,748         42.7         24.6           2,034,611         11,424         67,567,479         11,424         67,567,539         47.6         22.6	\$200 000 under \$500 000	1 976 715	119 351 597	2.344,952	1 489 810	1 975 365	117 861 787	1 975 365	117 861 787	293	20.4	59.625
768.491 108.169 32.876.445 108.169 32.876.445 36.8 25.1 533.446 48.456 20.969.20 38.6 25.1 1,535.375 71.986 53.900.305 71.986 53.900.543 40.1 25.1 788.959 18.166 30,708.692 18.166 30,708.748 42.7 24.6 2,034.611 11.424 67.567.479 11.424 67.567.539 47.6 22.6	\$500,000 under \$1,000,000.	433,693	72,262,056	250,532	1,220,948	433,370	71,041,107	433,371	71,041,108	8 78	24 1	163,805
1,535,375 71,986 53,900,305 71,986 53,900,543 40.1 251 77,88,959 18,166 30,708,692 18,166 30,708,748 42.7 24.6 2,034,611 11,424 67,587,479 11,424 67,587,539 47.6 22.6	\$1,000,000 under \$1,500,000.	108,253	33,644,935	69,021	768,491	108,169	32,876,445	108,169	32,876,445	36.8	25.1	303.700
788.959         18,166         30,708,692         18,166         30,708,748         42.7         24.6           2,084,611         11,424         67,567,479         11,424         67,567,539         47.6         22.6	\$2,000,000 under \$5,000,000.	72.054	55,435,681	51,006	1,535,375	71,986	53,900,305	71,986	53.900,543	40.1	25.1	748,058
0.11 0.00.10 1.11 0.11 0.11 0.11 0.11 0	\$5,000,000 under \$10,000,000	18,189	31,497,651	13,615	788,959	18,166	30,708,692	18,166	30,708,748	427	24.6	1,688,314
	a lo, ooo, ooo or more	554,11	03,500,031	201,6	110.460,2	+7+')	674,100,10	+7+11	660,100,10	7	0.77	0.00.00.0

exumate should be used with dauton due to the small number of sample in "Data combined to avoid disclosure of information for specific taxpayers" (1) See section 4 for the definition of modified taxable income NOTE. Detail may not add to totals because of rounding

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)
All returns									
Total	90,851,494	6,856,723,096	934,835,769	26,791,437	843,183,069	24,301,796	12,901,640	574,512,911	34,774,062
Under \$5,000.	1,076,489	-4,590,661	206,165	672.574	1,667,971	32,713	74,093	189,754	11,416
\$5,000 under \$10,000	3,710,338	28,358,319	673.689	3,611,841	27,648,215	606,195	34,941	257,823	14,750
\$10,000 under \$15,000.	5,752,740	71,728,137	2,418,514	4,929,950	61,819,633	1,803,531	697,521	8,155,638	474,688
\$15,000 under \$20,000.	5,988,457	105,047,337	4,967,119	2,757,450	47,109,038	1,342,232	2,897,040	52,094,241	3,135,264
\$20,000 under \$25,000.	5,886,278	132,098,628	7,663,320	1,996,013	44,757,391	1,036,902	733,524	16,198,964	997,939
\$25,000 under \$30,000.	5,858,233	161,375,547	10,707,197	2,009,023	55,406,498	1,566,215	485,392	13,335,779	807,735
\$30,000 under \$40,000.	11,106,472	386,912,319	27,284,639	3,378,348	116,504,427	3,422.624	1,951,932	69,645,276	4,144,423
\$40,000 under \$50,000.	9,325,210	418,057,612	32,877,218	2,269,074	101,783,489	2,785,525	1,501,826	66,838,405	4,103,789
\$50,000 under \$75,000.	17,491,819	1,077,176,944	92,824,047	3.621,077	220,074,589	6,593,059	2,579,575	159,668,501	9,640,764
\$75,000 under \$100,000.	10,329,339	890,290,583	85,986,486	1,175,169	99,411,607	3,294,965	1,536,892	131,233,469	7,988,746
\$100,000 under \$200,000.	10,767,383	1,425,107,929	189,468,358	330,728	39,546,081	1,218,548	391,503	45,289,046	2,755,853
\$200,000 or more.	3,558,736	2,165,160,401	479,759,018	46,196	27,454,130	599,287	17,401	11,606,014	698,694
Joint returns									
	40.467	4 607 604 633	674 477 640	10 600 404	020 000 000	46.470.730	£ 020 425	202 250 754	22 104 719
Todar &s and	40,137,930	4,637,334,324	103 058	10,009,191	534,700,003	007,874,01	24,620,0	#0 1'007'n00	01/251.57
	100,0	0.0000	200,001	I			220*	063 6.	000.
\$5,000 under \$10,000.	850,1	7,007	2,334	- 9394	5000	. 99.	cco	050.4	720
# 10,000 under # 10,000.	0/0	9,130	773 305	667 644	0,300	74 780		1010	
\$15,000 under \$20,000.	1 061 050	73 700 504	7,2,303	1050 886	23 742 008	71,760	•1 005	1022 CC.	1 285
	1,001,330	29,794,695	438,411	1 686 447	29,742,330	901302	266.	•25.394	•1 534
\$20,000 under \$30,000	5 3 3 5 8 C	00 606 233	4 006 184	1 776 411	61 243 568	1 831 481	1 043 343	38 092 112	2 244 576
\$50,000 didde \$40,000	3 587 071	161 931 570	8.315.362	1,568,609	76 691 462	1.857.167	830.988	37.018.861	2.271.479
\$50.000 under \$75.000	10,605,815	663,305,710	44,267,633	3,125,238	190,932,861	5,691,300	2,075,164	130,072,039	7,844,762
\$75,000 under \$100,000	8,185,559	707,387,421	59,890,632	1,110,347	93,994,461	3,144,961	1,488,475	127,125,734	7,737,838
\$100,000 under \$200,000.	9,161,709	1,214,507,677	154,053,096	301,630	35,767,224	1,125,807	375,534	43,173,123	2,625,973
\$200,000 or more	3,008,801	1,791,271,044	399,015,122	28,356	18,185,820	406,994	13,256	7,724,058	467,024
Single returns				(					
Total	41,988,457	1,661,547,189	208,799,745	12,880,446	192,213,139	5,592,097	5,547,392	126,455,921	7,667,358
Under \$5,000	900,422	509,952	88,494	670,381	1,659,154	32,613	74.093	189,754	11,416
\$5,000 under \$10,000.	3,658,652	27,914,542	665,846	3,561,216	27,212,110	600,721	34.286	253,285	14,512
\$10,000 under \$15,000	5,558,886	69.202,163	2,358,848	4,741,251	59,358,772	1,748,696	695,214	8,129,440	472,989
\$15,000 under \$20,000.	5,057,205	88,133,232	4,648,048	1,937,563	32,202,908	1,155,935	2,809,155	50,513,752	3,039,605
\$20,000 under \$25,000	4,368,370	97.950.792	6,726,414	661,595	14,783,377	417,006	675,596	14,874,508	918,612
\$25,000 under \$30,000	3,984,125	109,553,013	8.842.684	457,425	12,516,286	363,889	331,519	9,076,353	557,914
\$30,000 under \$40,000	6,129,864	212,329.731	19,384,190	446,025	15,290,464	472,281	484,969	16,770,780	1,021,585
\$40,000 under \$50,000	4,121,100	183.680,787	19,913,192	176,627	7,798,442	242,224	226,063	10,043,188	619,007
\$50,000 under \$75,000	4,947,986	297,394,594	38,598,878	164,835	9,784,562	299,490	177,626	10,421,322	634,189
\$75,000 under \$100,000	1,597,867	136,446,827	20,466,205	35,497	2,953,544	80,731	22,368	1,931,023	114,588
\$100,000 under \$200,000	1,229,395	162,353,517	27,737,864	19,090	2,620,823	61,311	13,122	1,781,991	110,045
\$200 000 or more	303 FCV	276 078 040	250 250 022	CVO a	20962	117 100	.05.6		

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

Size of industrial gross income				¥1	oral incorne tax as a pe	rcentage or adjusteu (	l otal income tax as a percentage of adjusted gross incomecontinued	D		
Mumber of returns   Adjusted   Adjusted   Potat income lax   Number of returns   Proses income   Potat income lax   Number of returns   Proses income   Proses income   Proses income   Proses			7 under 10 percent			10 under 12 percent			12 under 15 percent	
2266.617 1,193.69129 102,723,436 10,040,305 11,381 1,181,4617 118,957 1,4671 1,4671 1,193.69129 1,4671 1,193.69139 1,4671 1,193.69139 1,4671 1,193.69139 1,4671 1,193.69139 1,4671 1,193.69139 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4673 1,4873 1,198.908.97 1,568.96134 1,160,327 1,568.96134 1,160,327 1,568.96134 1,160,327 1,568.96134 1,160,327 1,568.96134 1,160,327 1,568.96134 1,160,327 1,568.96134 1,168,3019 1,168,507 1,524,339 1,568.96134 1,168,3019 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,507 1,168,608 1,168,508 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,509 1,168,709 1		Number of returns		Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
22,606,817 1,193,659,129 102,723,436 10,040,005 4,915 113,191 22,870 4,497 113,191 22,870 4,497 113,191 22,870 4,497 113,191 22,870 4,497 113,191 23,23,435 5,695,540 462,391 35,24,426 3,330,400,287 3,400,287 3,400,287 3,400,287 3,400,287 3,400,287 3,400,287 3,400,372 3,944 3,195,084 11,60,372 3,944 3,195,084 11,60,372 3,944 3,195,084 11,60,372 3,944 3,195,084 11,60,372 3,944 3,195 3,194 3,195,084 11,60,372 3,194 3,195,094 11,60,372 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,194 3,195 3,	All cotures	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
## 15		22.606.817	1.193.659.129	102.723.436	10.040.305	726.098.937	79.266.830	9.386.609	1 020 439 591	138 177 291
36.910 271,178 22,870 4,915 113,811 113,811 116,4617 116,957 14,671 113,811 115,815 115,854 14,654 116,957 14,674 115,956 14,245 11,956 14,4248 119,287 11,956 14,4248 119,287 11,969,744 119,908,974 115,908,974 115,908,974 115,908,976 11,909,372 11,909,977 11,908,976 11,909,372 11,908,976 11,909,372 11,908,976 11,909,372 11,909,372 11,908,976 11,909,372 11,909,976 11,909,372 11,909,764 11,909,372 11,909,976 11,909,372 11,909,976 11,909,372 11,909,976 11,909,372 11,909,976 11,909,976 11,909,976 11,909,976 11,909,976 11,909,976 11,909,976 11,909,976 11,909,976 11,909,977,31 11,909,976 11,909,976 11,909,976 11,909,976 11,909,976 11,909,977,31 11,909,977 11,909,977 11,909,977,31 11,909,977 11,909,977 11,909,977,31 11,909,977 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,909,977,31 11,309,977,31	000	48,115	167.423	13.191	*6.216	*22.310	*2.447	*4.317	12.490	1.00
113.811 1.614.617 118.957 4.677 1.5606 32.34.5 5.69.540 462.391 5.5606 3.32.34.5 5.69.540 462.391 5.5606 3.32.34.5 5.69.540 5.514.42.6 3.32.55 5.72.34.2 5.32.42.6 3.32.25.5 5.72.34.2 6.517.068 8.957.34.2 6.32.25.50.3 7.740 8.65.73.9 1.15.284.3.9 1.15.284.3.9 1.15.284.3.9 1.15.284.3.9 1.15.284.3.9 1.15.284.3.9 1.15.285.3.1 1.160.3.7 2.995.47 1.15.284.3.9 1.15.365.3.1 1.160.3.7 2.995.47 1.160.3.7 30.120.58 2.621.3.7 76.790 1.10.004.3.6 768.480.724 66.010.287 4.483.019	nder \$10,000	36,910	271,178	22,870	*4,915	*32.672	.3.601	12.072	82.378	10.638
323,435 5,659,540 462,391 5,506 3,115,552 70,142,48 7 5,514,426 33,2255 3,320,28	under \$15,000	113,811	1,614,617	118,957	*4,671	*58,887	.6,565	*3,607	*42,705	-5,911
3.115,552 70,194,897 5,514,426 35,255 33,20227 91,42,488 8190,287 37,740 33,20,227 95,17,068 8,567,466 2,928,502 2,573,914 115,908,977 30,408,302 1,800,327 2,985,776	ınder \$20,000	323,435	5,659,540	462,391	•5,606	*102,392	*11,357	*2,957	*48,577	*6,371
3,30,227 91,442,468 8190,287 37,740 2,822,042 1,802,042 1,160,372 2,822,042 15,909,967 9,489,764 1,160,372 2,928,502 2,928,465 2,928,463 2,928,464 1,160,372 2,928,476 2,928,476 2,1948,114 2,123,068 1,148,77 30,408,371 1,524,399 15,366,374 66,010,287 76,842 1,166,723 30,120,388 2,643,144 2,132,148,147 5,428,186 4,180,447 4,483,019 1,187,477 5,428,186 4,180,447 1,187,477 5,428,186 4,180,447 1,187,477 5,428,186 4,180,447 1,187,477 5,428,186 1,186,009 1,191 1,19	ınder \$25,000	3,115,552	70,194,897	5,514,426	35,255	818,704	84,448	1,656	*36,639	*4,877
7.520,23 350,11,275 3,449,744 1,16,372 1,539,502 2,557,304 1,5908,967 3,449,744 1,16,372 1,968,797 1,15,508,967 30,449,742 1,160,372 1,968,792 1,5485,707 1,52,843,59 15,366,351 1,766,790 1,1375 30,120,588 1,537 1,948,724 1,166,790 1,167,417 1,187,418 1,187,417 1,187	under \$30,000	3,320,227	91,442,468	8,190,287	37,740	1,031,154	112,114	*2,582	•71,006	9,176
2.573.914 115.908.967 9,489,764 1,160,372 2,573.914 115.908.967 30,408,302 1,809,327 1,809,327 2,123,068 1,485,707 175,284,339 15,366,321 1,766,790 15,366,321 1,766,790 15,366,321 1,766,790 15,366,321 1,766,790 15,366,321 15,366,321 1,766,790 15,366,321 15,366,321 15,366,321 15,366,321 15,366,321 15,369,321 15,369 1,322,632 16,169 16,229,644 16,686.84 1,666,042 16,229,644 116,077 110,986 1,522,649 116,077 110,986 1,528,949 116,077 110,986 1,528,949 116,077 110,986 1,528,949 116,077 110,986 1,528,949 116,072 110,986 1,528,949 116,077 110,986 1,528,949 116,077 110,986 1,528,949 116,077 116,077 110,986 1,528,949 116,077 116,077 110,986 1,528,949 116,077 116,070,070 116,070,070 116,070,070 116,070,070 116,070,070 116,070,070 116,070,070 116,070	under \$40,000	2,832,042	95,517,068	8,567,456	2,928,502	104,662,799	11,062,532	13.568	509,532	65,751
## 10.004.386   256.566.748   21.948,114   2.123.068   1.485,707   175.284.359   15.366,351   1.766,790   1.766,790   1.765,790   1.766,79	under \$50,000.	2,573,914	115,908,967	9,489,764	1,160,372	50,505,234	5,661,415	1,812,945	82,703,967	10,768.497
7.965.476 2.65.66.48 21,948,114 2.123.068 1.485,707 1.75.284.359 15.366.351 1.766,790 1.75.284.359 15.366.351 1.766,790 1.76.249.270 1.75.284.359 15.366.351 1.766,790 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.349 1.76.36.84 1.66.042 1.67.423 1.31.91 1.67.423 1.31.91 1.67.423 1.31.91 1.67.423 1.71.78 1.77.79 1.52.879 1.77.91.956 1.77.91.956 1.77.91.956 1.77.91.956 1.77.91.956 1.77.91.956 1.97.97 1.52.99.72 1.77.91.956 1.77.91.956 1.97.97 1.52.99.72 1.77.91.956 1.77.91.91.91.91.91.91.91.91.91.91.91.91.91.	under \$75,000.	5,720,253	350,911,275	30,408,302	1,890,327	121,567,712	12,983,200	2,105,586	124,784,495	17,019,570
## 1,495,707	under \$100,000.	2,985,476	256,566,748	21,948,114	2,123,068	182,239,933	20,013,279	1,459,310	130,464,706	17,134,548
## 10.004,386	under \$200,000.	1,485,707	175,284,359	15,366,351	1,766,790	216,524,229	23,958,805	3,703,826	487,166,114	66,049,121
10.004.386   768,480,724   66,010,287   4,483,019   4	or more.	51,375	30,120,588	2,621,327	76,842	48,532,911	5,367,066	264,183	194,516,981	27,101,171
10.004,386	Joint returns									
	# # # # # # # # # # # # # # # # # # #	10.004,386	768,480,724	66,010,287	4,483,019	466,140,526	50.956.621	4.524.537	682.815.827	92.441.123
	000	1	1			!			1	1
	nder \$10,000	1	ı	1	:	ı	1	1	1	1
	under \$15,000.	!	1	1	;	1	ı	1	1	1
## 66	Inder \$20,000	,	1	ı	&	.128	*15	1	1	ı
6,723 267,723 19,169 .47 1,187,417 54,218,568 4,180,47 4,539,537 281,838,138 2,4483,283 865,539 2,808,636 241,704,894 20,646,068 1,885,018 1,421,301 167,229,664 14,658,684 1,666,042 2,022,630 66,363 1,882,145 167,23,201,473 2,222,630 66,363 1,31,191 6,363,145 110,986 1,575,978 116,077 7,360,773 67,524,213 5,302,009 28,581 1,33,874 1,33,874 1,33,874 1,387 1,318,881 5,288,209 457,858 73,332	Inder \$25,000	£.	99.	ç.	;		ı	ı	ı	1
## 1.87,477	under \$30,000	1	1	1	.3	.80	80	9.	•180	*26
1,187,417 54,218,568 4,180,447 — 4,539,537 281,881,38 24,483,283 865,539 2,908,636 1,421,301 167,229,664 14,658,684 1,666,042 2 1,421,301 167,229,664 14,658,684 1,666,042 2 2,022,630 66,363 2,027,167 2,022,630 2,022,630 66,363 2,017,173 2,221,670 2,869,7412 2,870 4,671 36,10,986 1,575,978 116,077 1,467 2,997,723 67,524,213 5,302,009 28,581 2,408,498 80,505,284 7,724,956 32,275 3,275 2,408,498 80,505,284 7,327,914 2,780,716 897,045 3,320,45 1,080,783 3,330,45 1,687 5,288,209 457,858 7,332,04 457	under \$40,000	6,723	267,723	19,169	.47	1,751	•180	1	1	ı
## 10,632,637	under \$50,000	1,187,417	54,218,568	4,180,447	١	1	1	1		ı
7.8908.636 241,704.894 20.646,068 1,885,018 1 1,421,301 167.229.664 14,658.684 1,666,042 2 23.221,670 2.022.630 66.363  7.052,674 2.022.630 66.363  10,632,679 330,723,320 28,697,412 4,842,924 22,810 10,632,679 116,7423 113,91 4,915 110,915 110,916 11,575,978 116,077 4,915 110,917 5,288,935 422,537 7,3607 2,997,723 67,524,213 5,302,009 28,581 13,315,074 86,924,405 7,794,956 32,275 2,408,408 80,505,284 7,337,914 2,780,716 2,780,716 897,045 31,318,61 2,718,731 642,548 133,874 41,687 5,288,209 457,858 73,320	under \$75,000	4,539,537	281,838,138	24,483,283	865,539	60,438,476	6.242,430	•136	*9,647	1,166
rns         1,421,301         167,229,664         14,658,684         1,566,042         2           rns         40,771         23,221,670         2,022,630         66,363         2           rns         10,632,679         330,723,320         28,697,412         4,842,924         2           48,115         167,423         13,191         6,216         2           36,910         271,178         12,870         4,671         4,915           110,986         1,575,978         116,077         4,671         4,671           30,971         5,288,935         422,537         3,607         28,581           3,157,074         86,924,405         7,794,966         32,275           2,408,408         7,327,914         2,780,716         32,275           2,408,408         80,505,284         7,327,914         2,780,716           897,045         39,507,108         3,430,445         1,080,783           88,504         31,318,861         2,718,731         642,554           88,504         41,887         5,288,209         457,858         73,320	under \$100,000	2,808,636	241,704,894	20,646,068	1.885,018	162,064,193	17,766,953	890,419	82,259,824	10,541,768
rns         40,771         23,221,670         2,022,630         66,363           rns         10,632,679         330,723,320         28,697,412         4,842,924         2           36,910         167,423         13,191         6,216         4,915           110,986         1,575,978         116,077         4,915           110,996         1,575,978         116,077         4,671           301,971         67,524,213         5,302,009         28,581           31,57,074         86,924,405         7,794,966         32,275           2408,498         80,505,284         7,377,914         2,780,716           897,045         31,318,861         2,718,731         642,457           864,757         864,757         864,757           86,324         7,382,09         133,874           41,687         5,288,209         457,858           73,320         73,320	under \$200,000	1,421,301	167,229,664	14,658,684	1,666,042	204,131,311	22,575,950	3,419,735	451,545,606	61,185,127
rns         10,632,679         330,723,320         28,697,412         4,842,924         2           48,115         167,423         13,191         *6,216         *6,216           36,910         1,575,978         116,077         *4,915           110,986         1,575,978         116,077         *4,671           301,977,73         67,524,213         5,302,009         28,581           3,157,074         86,924,405         7,794,956         32,275           2,408,498         80,555,284         7,794,956         32,275           897,045         39,507,108         3,430,445         1,080,783           898,504         31,318,861         2,718,731         642,548           86,47,57         86,47,57         864,757           86,47,57         86,87,645         73,88,49           41,867         5,288,209         457,858           73,320         73,320	or more.	40,771	23,221,670	2.022,630	66,363	39,504,587	4,371,084	214,241	149,000,571	20,713.036
10,632,679         330,723,320         28,697,412         4,842,924         2           48,115         167,423         13,191         -6,216         -6,216           36,910         1,575,978         116,077         -4,915           110,986         1,575,978         116,077         -4,915           301,937         5,288,93         429,537         -3,607           2,997,723         67,524,33         5,302,009         28,581           3,157,074         86,924,405         7,794,956         32,275           2,408,498         80,565,284         7,327,914         2,780,716           897,045         39,507,108         3,430,445         1,080,783           898,504         31,318,861         2,718,731         642,577           86,475         86,475         864,757           86,475         86,209         457,858           73,320         73,320	Single returns									
48,115         167,423         13,191         -6,216           36,910         271,178         22,870         -4,915           110,986         1,575,978         116,077         -4,671           301,971         5,288,935         422,537         -3,607           2,997,723         66,524,213         5,302,009         32,275           2,997,724         86,924,405         7,794,956         32,275           2,408,498         80,505,284         7,327,914         2,780,716           897,045         39,507,108         3,430,445         1,080,783           86,437         7,318,123         642,548         133,844           41,687         5,288,209         457,858         73,320		10,632,679	330,723,320	28,697,412	4,842,924	215,997,297	23,501,688	4,288,136	283,164,911	38,374,778
36,910         271,178         22,870         •4,915           110,986         1,575,978         116,077         •4,671           301,971         5,288,935         429,537         •3,677           2,997,723         67,524,213         5,302,009         32,275           2,408,498         86,924,405         7,794,956         32,275           2,408,498         80,505,284         7,327,914         2,780,716           897,045         39,507,108         3,430,445         1,080,783           86,437         7,318,123         642,548         133,844           41,687         5,288,209         457,858         73,320		48,115	167,423	13,191	*6,216	*22,310	.2,447	*4,317	*12,490	1,661
110,986 1,575,978 116,077 -4,671 30.971 5,288,935 429,537 -3,607 2,997,723 67,524,213 5,302,009 28,581 3,157,074 86,924,405 7,794,956 32,275 2,408,498 80,505,284 7,327,914 2,780,716 897,045 39,507,108 3,430,445 1,080,783 5,88,437 7,318,123 642,548 133,874 41,687 5,288,209 457,858 73,320	nder \$10,000	36,910	271,178	22,870	*4,915	*32,672	*3,601	12,072	82,378	10,638
301.971         5.288.935         4.29.537         *3.607           2.997.723         67.524.213         5.302.009         28.581           3.157.074         86.924.405         7.794.956         22.775           2.408.498         86.505.284         7.327.914         2.780,716           897.045         39.507,108         3.430,445         1,080,783           86.437         7.318,123         642,548         133.814           41.687         5.288.209         457,858         73.320	under \$15,000	110,986	1,575,978	116,077	*4,671	.58,887	.6,565	.3,607	*42,705	*5,911
2.997,723         67,524,213         5.302,009         28,581           3.157,074         86,924,405         7.744,956         32.275           2.408,498         86,924,405         7.724,956         32.275           897,045         39,507,108         3,430,445         1,080,783           538,504         31,318,861         2,718,731         642,577           86,437         7,318,123         445,548         133,874           41,687         5,288,209         457,858         73,320	under \$20,000	301,971	5,268,935	429,537	*3,607	•65,806	*7,598	*2,957	*48,577	.6,371
3.157,074         86,924,405         7,794,956         32,275           2.408,498         80,505,284         7,327,914         2,780,716           897,045         39,507,108         3,430,445         1,080,783           538,504         31,318,861         2,718,731         642,757           86,437         7,318,123         642,548         133,874           41,687         5,288,209         457,858         73,320	under \$25,000.	2,997,723	67,524,213	5,302,009	28,581	662,713	67,711	1,656	*36,639	*4,877
2.408.498         80,505.284         7,327,914         2,780,716           897,045         39,507,108         3,430,445         1,080,783           838,504         31,318,861         2,718,731         642,757           86,475         7,318,123         642,548         133,874           41,687         5,288,209         457,858         73,320	under \$30,000	3,157,074	86,924,405	7,794,956	32,275	876,831	95,430	*2,576	*70,827	*9,150
897,045     39,507,108     3.430,445     1,080,783       538,504     31,318,861     2,718,731     684,757       86,437     7,318,123     642,548     133,874       41,687     5,288,209     457,858     73,320	Inder \$40,000	2,408,498	80,505,284	7,327,914	2,780,716	99,404,937	10,504,477	*7,648	*287,388	*37,054
538,504     31,318,861     2,718,731     684,757       86,437     7,318,123     642,548     133,874       41,687     5,288,209     457,858     73,320	under \$50,000	897,045	39,507,108	3,430,445	1,080,783	46,956,297	5,277,354	1,736,533	79,195,863	10,308,893
86,437 7.318,123 642,548 1.42 41.687 5.288,209 457,858	under \$75,000	538,504	31,318,861	2,718,731	684,757	40,183,175	4,455,318	1,895,293	111,240,959	15,243,185
	under \$100,000	86,437	7,318,123	642,548	133,874	11,391,234	1,268,245	397,286	33,548,793	4,614,482
	under \$200,000	41.687	5,288,209	457,858	73,320	9,216,327	1,027,235	180,618	23,227,579	3,156,794
\$200,000 or more	or more	7,731	5,053,603	441,277	9,208	7,126,108	785,706	43,574	35,370,712	4,975,762

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

		15 under 17 percent			17 under 25 percent			25 under 30 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income fax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	3,847,066	609,114,144	96,990,141	4,201,033	1,082,200,361	220,824,290	676,983	500,436,924	136,815,838
Under \$5,000	2,953	9,773	/99'L	4,554	18,903	3,613	1 6	1 00	1 00
\$5,000 under \$10,000	1,939	*13,568	2,131	5,494	37,202	8,084	1,828	12.220	3,309
\$10,000 under \$15,000	*651	*7,549	*1,233	*1,664	*18,122	3,875	1	ı	1
\$15,000 under \$20,000	.659	*9,974	1,590	:	1	1 :	1 9	1	1 5
\$20,000 under \$25,000	1	1	1	*1,925	.40,502	*7,381	1,643	*34,751	.9,788
\$25,000 under \$30,000	.651	17,911	.2,889	1,274	33,884	6,651	.651	19,291	.5,277
\$30,000 under \$40,000	869.	*24,297	*3,874	•624	*24,900	*4.766	1	1	'
\$40,000 under \$50,000.	-5,545	*251,656	*40,203	ı	1	1	1	1	ı
\$50,000 under \$75,000.	1,334,398	83,107,648	13,204,563	240,534	17,058,139	2,970,414	•16	1,207	•326
\$75,000 under \$100,000	470,496	40,244,901	6,424,384	577,179	49,987,987	9,138,913	1,281	*103,336	*27,420
\$100,000 under \$200,000	1,688,381	247,925,134	39,475,407	1,391,713	211,948,945	40,249,871	7,222	1,213,301	314,840
\$200,000 or more	340,697	237,501,732	37,832,307	1,976,071	803,031,777	168,430,723	664,342	499,052,818	136,454,879
Joint returns									
	4 000 4	700 445 000	070 037 03	2242450	709 010 002	464 220 464	534 007	446 921 664	413 600 876
Jotal	0 <b>3</b> ,,580,r	398,445,82/	03,459,249	Z,31Z,439	730,020,027	104,230,401	/00,126	100,120,014	0.00,000,01
Under \$5,000	3	4	-	:	1	:	1 5	1 6	1 9
\$5,000 under \$10,000	t	ı	ı	1 9	1 9	1 8	×	77.	NZ.
\$10,000 under \$15,000	1 ;	1 6	1 5	po	011	NZ.	!	ı	!
\$15,000 under \$20,000	80	126	61	!	t	:	.1 000	***************************************	1 121 01
\$20,000 under \$25,000	1	ı	1	1	:	1	con'i	666,12	[C] 'n
\$25,000 under \$30,000		1	1 1	ı	!	1	ı	1	1
\$30,000 under \$40,000	9.	*223	.37	l	1	ı	ı	I	1
\$40,000 under \$50,000	:	:	ı	1	1	!	1 ;	1 !	1 6
\$50,000 under \$75,000	ı	1	ı	.150	-11,152	*2,193	•16	1,207	.326
\$75,000 under \$100,000	*877	*78,027	*12,357	1,114	103,181	23,194	357	-31,164	1.89.7
\$100,000 under \$200,000	1,407,159	213,108,585	33.878.294	568,409	99,250,296	17.910.287	1,152	196,376	51,378
\$200,000 or more	285,697	185,258,861	29,568,542	1,742,778	698,663,878	146,302,767	518,468	415,571,307	113,634,111
Single returns									
Total	1,910,789	177,723,445	28,288,503	1,649,486	232,820,345	46,135,175	120,005	62,414,267	17,045,201
Under \$5,000.	*2,950	-9,768	1,557	*4,554	*18,903	*3,613	1	1	1
\$5,000 under \$10,000	1,939	*13,568	*2,131	-5,494	*37,202	*8,084	1,820	*12,148	*3,289
\$10,000 under \$15,000.	*651	•7,549	*1,233	1,656	*18,005	*3,855	,	1	ı
\$15,000 under \$20,000.	•651	.9,848	1,571	:		!	1	1	1
\$20,000 under \$25,000	1	1	1	1,925	*40,502	*7,381	*638	*13,216	*3,638
\$25,000 under \$30,000	•651	17,911	.2,889	•1,274	*33,884	*6,651	*651	19,291	*5,277
\$30,000 under \$40,000.	•651	*22,813	*3,642	*624	*24,900	.4,766	1	!	1
\$40,000 under \$50,000	*3,241	*146,213	*23,627	1	1	1	!	ı	1
\$50,000 under \$75,000	1.261.762	78.486.052	12,471,960	225,201	15,959,106	2,774,713	ı	1	ì
\$75,000 under \$100,000	383,446	32,641,643	5,215,100	537,882	46,578,341	8,504,467	*924	*72,172	*19,529
\$100,000 under \$200,000	208,029	25,736,482	4,143,819	680,389	93,959,723	18,642,980	3,031	505,505	130,440
\$200,000 or more	46,820	40,631,596	6.420.973	180,486	76,149.779	16,178,666	112,942	61,791,935	16,883,028
									_

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

			Ţ	Total income tax as a percentage of adjusted gross income-continued	centage of adjusted g	ross income-continue	Pí		
		30 under 50 percent			50 under 100 percent			100 percent or more	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	1007	1007	1007	,,,,	1007	1667	1947	1967	(36)
All returns	(28)	(53)	(30)	(31)	(35)	(33)	(34)	(32)	(ac)
Leto T	133 551	313 119 953	100 390 225	9000	622 198	405 359	263 954	-6 664 121	166 502
Under \$5 000			1	*31	•66	*43	263 636	-6.679.352	139 524
\$5,000 under \$10,000	ŗ	.24	.11	.379	*2.927	1,649	*15	110	*450
	658.	•10,918	*3,552	;	1	ı	9.	69.	.200
\$15,000 under \$20,000	1,301	*23,405	•7,432	£.	65.	•53	9.	110	*430
\$20,000 under \$25,000	*651	15,497	*5,104	6.	•199	*123	•49	1,085	-2,331
\$25,000 under \$30,000	.657	*16,514	.5,458	ı	1	;	.37	1,042	1,396
\$30,000 under \$40,000	.636	*19,654	.6,525	1	1	1	-121	*4,367	•6,686
\$40,000 under \$50,000	1,481	*63,344	*21,805	9.	-274	144	.47	*2.275	*6.078
\$50,000 under \$75,000	•36	*2,242	406.	•10	689.	\$206	80	.447	*2,435
\$75,000 under \$100,000	*312	*25,592	*8,631	*144	*11,351	•6,393	•12	*953	1,092
\$100,000 under \$200,000	1,381	194,137	68,338	121	14,958	*9,163	-	•1,625	*2.062
\$200,000 or more	126,234	312,748,626	100,262,462	1,395	591,675	387,283	9.	*3,148	3,818
Joint returns									
Total	090'66	253,830,064	81,283,956	1,296	443,092	293,832	79,798	4,370.644	119,757
Under \$5,000	1	1		Ξ	Ξ	Ξ	Ξ	[1]	Ξ
\$5,000 under \$10,000	ţ.	.24	:	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
\$10,000 under \$15,000	1	1	1	;	1	ı	9.	69.	•200
\$15,000 under \$20,000		1	1	٠,	•29	-53	9,	.110	•430
\$20,000 under \$25,000	;	:	1	.3	•73	.47	.48	*1,063	-2.042
\$25,000 under \$30,000	9.	.167	•51		ı	1	9,	.164	*275
\$30,000 under \$40,000	6.	*355	.122	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
\$40,000 under \$50,000	<b>ٿ</b>	.129	.47	9.	*274	144	.47	2,275	9.078
\$50,000 under \$75,000	-24	1,610	•618	Ξ	Ξ	Ξ	Ξ	Ξ ;	E :
\$75,000 under \$100,000	301	24,653	8,313	4	33/	196	21.	953	760'1.
\$100,000 under \$200,000.	623	90,247	32,046	Ξ3	ΞΞ	ΞΞ	ΞΞ	ΞΞ	ΞΞ
\$200,000 or more	96,089	223,712,878	81,242,748	Ξ	Ξ	Ξ	Ξ	Ξ	Ē
Single returns									
Total	25,888	41,419,618	13,354,492	799	178,693	111,133	89,912	-1,563,767	31,909
Under \$5,000	1	ı	1	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
\$5,000 under \$10,000.	1	;	:	Ξ	Ξ	Ξ	Ξ	<b>Ξ</b>	Ē
\$10,000 under \$15,000.	*851	10,826	*3,522	1	1	1	1	ı	ı
\$15,000 under \$20,000.	*1,301	*23,405	•7,432	ı	1	•	1	ı	ì
\$20,000 under \$25,000	*651	15,497	•5.104	9	•126	-22	ļ	ı	1
\$25,000 under \$30,000	•651	*16,346	5,408	:	1	1 ;	.34	628.	1,121
\$30,000 under \$40,000	•627	19,298	*6,403	Ξ	Ξ	Ξ	Ξ	[1]	Ξ
\$40,000 under \$50,000	808.	33,6/6	11,643	1 5	۱ ج	1 3	: Ξ	1 5	1 Ξ
\$50,000 under \$75,000	٠.	717	105	1.40	11011	[1]	<u> </u>	5 1	Ξ '
\$75,000 under \$100,000	- 60;	929	/15.	9 5	<del>1</del> 5	0,137	1 5	Ι Ξ	3 5
\$ 100,000 under \$200,000	20.883	15,737	13.308.659	ΞΞ	ΞΞ	ΞΞ	ΞΞ	ΞΞ	ΞΞ
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Estimate should be used with caution due to the small number of sample returns on which it is based
 Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.
 NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All returns are estimates based on samples-money amounts are in thousands of dollars)

				; .	Тах	Tax credits			
Size of adjusted gross income	All returns	T <sub>C</sub>	Total	Child	Child care credit	Credit for the elderly and disabled	or the disabled	Child tax credit	coredit
		Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)
All returns, total	134,372,678	42,246,181	55,316,421	965'005'9	3,462,104	101,627	14,127	25,950,568	32,047,620
No adjusted gross income	1,761,041	3,786	4,091	• 108	• 149	158	111	2,824	2,306
\$1 under \$5,000	11,476,415	101,525	3,195	1	1	1	;	• 1,216	. 317
\$5,000 under \$10,000.	12,114,236	761,034	64,462	• 658	5	8,865	447	* 2,604	• 306
\$10,000 under \$15,000. \$15,000 under \$20,000.	11,635,684	1,776,912 3,185,742	342,094 1,093,666	49,041 291,343	5,340 92,892	49,984 33,636	9,433 2,806	311,21 <i>7</i> 1,439,228	32,538 416,382
\$20,000 under \$25,000	9,784,167	4,100,068	2,231,530	425,988	219,324	8,983	1,329	2,077,679	1,100,492
\$25,000 under \$30,000	8,738,107	3,520,838	2,890,610	459,919	286,670	:	;	2,238,914	1,627,712
\$30,000 under \$40,000	13,940,405	5,514,036	5.570,977	819,161	508,276	ı	;	3,763,159	3,754,835
\$40,000 under \$50,000 \$50,000 under \$75,000	18,351,037	7,739,447	5.590,424	633,919 1,402,429	731,705	1 1	: :	6,200,813	10,124,678
\$75,000 under \$100,000.	10,449.989	5,123,992	8,977,546	1,032,949	546,877	1		3,945,548	6,828,200
\$100,000 under \$200,000	10,810,367	4,472,724	5,666,351	1,159,486	610,620	ł	ı	2,830,288	3,950,215
\$200,000 under \$500,000	2,737,802	972,359	2,105,355	194,058	103,274	ŀ	ı	676	504
\$500,000 under \$1,000,000	524,506	277,210	1,505,507	31,535	18,924	1	1	!	
\$1,000,000 under \$1,500,000	56.615	75,685	606.336	:	:	: 1	1 1	1 1	1 1
	84,070	56,941	1,683,765	;	:	1	:	ı	•
\$5,000,000 under \$10,000,000	21,431	15,583	861,474	:	:	1	1	ι	1
\$10,000,000 or more	13,776	10,884	2,365,446	:	:	1	:	ı	ı
Taxable returns, total	90,593,081	28,493,298	42,917,160	4,370,642	2,234,271	54,757	8,428	16,309,847	24,390,378
No adjusted gross income	4,882	1,484	2,607	٠ •	e.	149	106	919	1,585
\$1 under \$5,000	813,194	85,001	2,416	ı	ı	1	;	. 38	• 115
\$5,000 under \$10,000	3,710,338	170,163	15,429	1	•	• 1,013	• 24	1	1
\$10,000 under \$15,000	5,752,740	811,595	93,571	-1 007	- 2 00 2	26,269	5,531	. 16	. 24
600 000 to 400 000	5,555,157	1 305 560	458 623		.3003	526'57	040.	25 47 057	44 902
\$25,000 under \$30,000.	5.858.233	1.067.088	820,220	23.288	8,839	2 1	35,	299,325	296.865
\$30,000 under \$40,000.	11,106,472	3,062,132	2,778,615	327,414	168,821	1	ŧ	1,631,934	1,768.636
\$40,000 under \$50,000	9.325,210	3,353,432	3,712,257	392,188	179,198	I	ı	2,112,752	2,802,167
\$50,000 under \$75,000	17,491,819	6,991,670	11,160,817	1,232,608	616,325	ı	:	5,532,274	8,897,456
\$75,000 under \$100,000	10,329,339	5,028,227	8,671,160	1,004,404	523,909	ţ	1	3,862,888	6,643,311
\$100,000 under \$200,000	10,767,383	4,451,264	5,473,998	1,158,539	896'609	:	1	2,821,029	3,934,806
\$200,000 under \$500,000	2,732,229	969,742	1,957,425	194,006	103,258	:	1	• 944	• 499
\$500,000 under \$1,000,000	523,401	276,645	1,419,012	31,530	18,921	1	1	; 1	: :
200,000,000	203.100	193,191	0,100,320	730 007 0	4 227 622	020 97	009 9	0 640 724	7 667 242
Nontaxable returns, total	43,779,597	13,722,883	12,399,201	4,129,954	750,122,1	40,070	660°C	3,040,121	7+7,100,1
Footnotes at end of table.									

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

					Tax credits	Fax credits-continued				
Size of adjusted gross income	Educ	Education credit	Retiremer	Retirement savings contribution credit	Adoptio	Adoption credit	Earned income credit used to offset income tax before credits	credit used to x before credits	Minimum tax credit	m tax dit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(11)	(18)	(19)
All returns, total	7,057,251	6,119,631	5,293,605	944,531	84,793	319,558	2,896,347	745,322	290,376	1,081,252
No adjusted gross income	283	371	829	1,001	:	:	• 14	6.	1	1
\$1 under \$5,000	. 682	06.	. 681	92.	ſ	1	1	1	1,005	.671
\$5,000 under \$10,000	100,558	11,767	39,371	3,285	1	ı	533,860	45,842	1	1
\$10,000 under \$15,000 \$15,000 under \$20,000.	477,637 649,577	175,703 398,880	272,807 637,819	69,785 86,678	1 1	: :	568,988 232,031	43,518 86,756	1,016	96.
\$20,000 under \$25,000	642.921	490.376	1.107.212	191.592	659	•• 123	451.920	212.790	. 2.355	. 439
\$25,000 under \$30,000.	608,409	466,632	689,904	190,222	. 2,661	1,895	735,580	290,411	. 2.411	1,571
\$30,000 under \$40,000	1,079,343	966,497	1,299,796	199,319	• 7,829	10,722	373,954	65,997	2,028	296
\$40,000 under \$50,000 \$50,000 under \$75,000	810,499 1,529,587	737,481	1,245,051	202,560	10,423 26,465	20,788	1 1	1 1	7,365	9,804 44,462
\$75 000 under \$100 000	1.087.179	1.245.511	ı	ı	17.525	75.658	ı	ı	29.399	38.133
\$100,000 under \$200,000	70,576	19,650	1	ı	18,684	127,003	1	1	104,758	140,336
\$200,000 under \$500,000	t	ı	1	:	. 444	* 3,576	l	1	54,233	161,195
\$500,000 under \$1,000,000	1	ı	ı	t	98.	. 449	ı	1	34,790	166,325
\$1,000,000 under \$1,500,000.	1	1	:	ı	ŧ	1	1	ŧ	9,758	113.288
\$1,500,000 under \$2,000,000.	!	I	1	1	1 5	1 07	1	ı	3,981	50,993
\$5,000,000 under \$10,000,000	1 1	1 1	1 1	1 1	4.	. 26	1 1	1	1,536	64,105
\$10,000,000 or more	1	1	1	ı	ı	i	1	ı	1,010	111.472
Taxable returns, total	5,080,722	4,538,715	3,200,943	505,501	32,664	124,256	1,146,240	258,889	271,498	1,021,780
No adjusted gross income	171	305	526	471	1	·	t	1	ı	1
\$1 under \$5,000.	1	:	• 30	65.	ι	1	ŧ	I	1,005	.671
\$5,000 under \$10,000.	* 7,658	* 2,458	. 5,339	. 369	t	t	80,190	10,166	1	1
\$10,000 under \$15,000.	140,562	33,149	116.403	20.231	1 1	1 6	469,670	31,587	8.	. 206
\$20 000 mdar \$25 000	403.871	908 062	658 600	81394	1	ţ	29 191	29.536	• 1 003	65.
\$25,000 under \$30,000	388,446	299,371	209,868	62,830	ı	1	319,272	142,423	- 1,448	. 221
\$30,000 under \$40,000	738,933	628,237	827,288	131,072	1	1	246,601	45,033	.341	*81
\$40,000 under \$50,000	593,682	517,736	979,581	162,769	4 997	1,194	ı	1	4.284	4.214
\$50,000 under \$75,000.	1,362,716	1,404,515	136	. 12	* 6,046	. 7,269	I	I	20,729	31,436
\$75,000 under \$100,000.	1,065,342	1,214,911	ı	t	9,165	21,848	1	t	28,064	36,488
\$100,000 under \$200,000.	70.280	19,610	ı	ŧ	15,916	89.805	1	ı	103,222	127,069
\$200,000 under \$500,000		1	:	ı	• 439	* 3,517	1	1	53,776	149.898
\$500,000 under \$1,000,000.	1 ‡	1 1	1 1	1 1	. 86	. 449	1 1	1 1	34.703	162,191 509,243
Nontaxable returns total	1 075 570	1 580 015	2 092 662	439 029	52 128	105 303	1 750 108	486 433	18.877	59.472
Footnotes at end of table										
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Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

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Size of adjusted gross income	Foreign ta credit	reign tax credit	General business credit	ousiness	Empowerment zone and community renewal credit	nt zone and newal credit	Nonconventional source fuel credit	onal source redit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	5,398,046	9,361,989	251,386	877,850	30,487	127,790	* 4,712	* 35,610
No adjusted gross income	72	7	i	ŀ	42	126	ı	ŀ
\$1 under \$5,000	699'96	1,878	1,301	. 157	. 651	• 5	ı	1
\$5,000 under \$10,000.	84,656	2,567	866 •	. 239	1	;	1	;
\$10,000 under \$15,000 \$15,000 under \$20,000	99,039	4,408 8.263	.2,838	. 535	.1005	- 153	1 1	: 1
000,000 100,000,000,000	100,04	43 563		. 1 634		3		• 670
\$20,000 under \$25,000.	137,887	12,363	* 2 932	1,624	* 345	99.	500.	0/0
\$30,000 under \$40,000	297,806	32,481	8,050	6,691	. 652	\$65.	** 3,707	** 35,033
\$40,000 under \$50,000	327,048	50,655	12,910	9,662	1	1	ı	ı
\$50,000 under \$75,000	840,500	153,775	41,059	79,723	• 1,503	1,783	:	:
\$75,000 under \$100,000	674,737	149,805	37,089	48,110	2,629	5,567	:	:
\$100,000 under \$200,000	1,384,592	706,291	65,201	80,286	3,796	9.224	:	:
\$200,000 under \$500,000	763,876	1,749,080	25,293	50,663	19.867	110,269	*	:
\$500,000 under \$1,000,000.	235,718	1,207,066	21,937	87,053	* :		: :	: :
\$1,000,000 under \$1,500,000	66,562	685,359	8,719	64,732	: :	: :	: :	: :
\$2.000.000 under \$5.000.000	51.007	1.341.648	8,319	151,147	:	:	:	:
\$5,000.000 under \$10,000,000.	14,090	686,001	2,733	88,025	:	:	:	:
\$10,000,000 or more	10,114	2,058,503	2,363	164,216	:	:	:	:
Taxable returns, total	5,191,910	8,672,519	231,024	855,168	29,624	125,858	3,725	32,693
No adjusted gross income	. 43	. 5	:	1	42	126	ŀ	1
\$1 under \$5,000	83,307	1,460	. 651	. 105	. 651	• 5	1	1
\$5,000 under \$10,000.	76,968	2,413	1	,	:	1	1	I
\$10,000 under \$15.000	80,423	2,750	t	1	1	'	1	I
\$15,000 under \$20,000.	108,906	6,129	1,656	*35	1,005	• 153	1	ı
\$20,000 under \$25,000	121,968	6,495	• 1.688	. 587	1	1	. 1,005	• 578
\$25,000 under \$30,000	130,180	8,978	1,933	. 4 4 4 9 9	.337	• 55	- 27.6 ***	1 22 116
\$40,000 grader \$50,000	301.820	30.780	3,012	4,188	700	000	617,3	25.
\$50,000 under \$75,000	808,513	101,195	36,591	70,157	1,360	• 1,554	:	:
\$75,000 under \$100,000	668,383	141,430	35,561	45,642	1,959	* 3,937	:	:
\$100,000 under \$200,000	1,374,107	581,839	64,835	80,029	3,757	9,182	:	:
\$200,000 under \$500,000	761,567	1,613,317	25,197	50,115	** 19,862	•• 110,248	: :	: :
\$500,000 under \$1,000,000	235,198	1,124,865	21,917	86,913	: :	: :	:	:
31,000,000,000,000,000,000,000,000,000,0	10'01	926,180,6	6443	316,112				!
Nontaxable returns, total	206,137	689,470	20,362	22,682	• 863	1,932	<b>* 987</b>	* 2,917

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

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		Tax creditscontinued	oul	Income	ĭ	Total		All other taxes	rtaxes	
Size of adjusted gross income	Other tax credits	r tax Jits	tax	tax after credits	ino	income tax	Total	tal	Penalty tax on qualified retirement plans	on qualified nt plans
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total	53,852	123,267	90,593,079	934,835,345	90,593,081	934,835,769	21,871,625	50,821,535	4,822,297	3,820,152
No adjusted gross income	:	:	4,882	133,370	4,882	133,370	257,468	472,543	28.857	36,841
\$1 under \$5,000	ı	1	813,194	72,795	813,194	72,795	1,274,352	566,440	79,920	11,151
\$5,000 under \$10,000	- 635	- ye	3,710,338	673,689 2 418 514	3,710,338	673,689 2.418.514	1,988,627	1,753,934	146,811	33,993 57.191
\$15,000 under \$20,000.	1,044	• 12	5,988,457	4,967,119	5,988,457	4,967,119	1,404,072	1,985,200	250,763	78,939
\$20,000 under \$25,000.	. 655	. 301	5,886,278	7,663,320	5,886,278	7,663,320	1,174,044	1,831,550	270,761	95,251
\$25,000 under \$30,000	. 2,522	. 654	5,858,233	10,707,197	5,858,233	10,707,197	1,096,187	1,721,323	291,536	105,675
\$30,000 under \$40,000	5,937	10,014	9.325.210	32.877.218	9.325.210	32.877.218	1,669,055	2,533,143	519,874	302,082
\$50,000 under \$75,000	9/8/6	17,570	17,491,819	92,824,047	17,491,819	92,824,047	3,258,793	6,790,335	1,065,305	872,473
\$75,000 under \$100,000	11,353	27,855	10,329,339	85,986,423	10,329,339	85,986,486	2,132,758	5,568,874	657,072	627,100
\$100,000 under \$200,000	11,060	19,541	10,767,383	189,468,358	10,767,383	189,468,358	2,583,244	10,267,511	642,010	1,028,173
\$200,000 under \$500,000	2.607	3,506	2,732,229	159,395,393	2,732,229	159,395,393	924,054	6,324,533	119,803	278,133
\$500,000 under \$1,000,000	4,150	37,421	523,400	38.700.059	523,401	38.700,059	56 434	749.750	2.556	30, 132 6 548
\$1,500,000 under \$2,000,000	:	:	56,495	23,941,620	56,495	23,941,620	25,333	389,474	1,195	2,263
\$2,000,000 under \$5,000,000	:	:	83,865	60,871,399	83,865	60,871,637	39,854	769,010	1,513	4.283
\$5,000,000 under \$10,000,000	::	: :	21,377	34,528,949 78,268,656	21,378	34,529,011 78,268,719	11,034	337,769 640,528	360	1,467 357
Taxable returns, total	44.203	101.972	90.593.079	934.835.345	90.593.081	934.835.769	14,186.542	40,476,236	3,812,083	3,411,949
No adjusted gross income	:	:	4,882	133.370	4.882	133,370	1,614	15,789	142	450
\$1 under \$5 000	'	1	813.194	72.795	813.194	72.795	33.025	6.516	9.250	974
\$5,000 under \$10,000.	ı	ł	3,710,338	673,689	3,710,338	673,689	208,110	130,590	20,931	5,536
\$10,000 under \$15,000.	1	!	5,752,740	2,418,514	5,752,740	2,418,514	495,576	500,558	78,027	22,587
\$15,000 under \$20,000.	1,006	٠.٠	5,988,457	4,967,119	5,988,457	4,967,119	586,373	746,473	112,912	36,357
\$20,000 under \$25,000	. 655	- 301	5,886,278	7,663,320	5,886,278	7,663,320	591,330	843,036	132,693	44,278
\$25,000 under \$30,000	866 •	• 24	5,858,233	10,707,197	5,858,233	10,707,197	603,786	838,719	174,625	67,119
\$30,000 under \$40,000	3,146	988	11,106,472	32 877 218	9 325 210	32 877 218	1.354,343	2 2 4 9 7 7 5	442.083	257.423
\$50,000 under \$75,000	8,146	13,565	17,491,819	92,824,047	17,491,819	92,824,047	3,029,597	6,112,513	1,002,378	819,034
\$75,000 under \$100,000	11,353	27,855	10,329,339	85,986,423	10,329,339	85,986,486	2,097,041	5,431,532	647,112	617,708
\$100,000 under \$200,000	10,009	18,504	10,767,383	189,468,358	10,767,383	189,468,358	2,571,168	10,175,089	640,179	1,026,331
\$200,000 under \$500,000	2,598	3,283	2,732,229	159,395,393	2,732,229	159,395,393	922,597	6,310,404	119,671	30.101
\$500,000 under \$1,000,000 \$1,000,000 or more	74,14.	36,907	303,105	84,700,059 235,663,204	303,106	235,663,566	140,486	2,878,211	5,818	14,899
Nontaxable returns, total	9,649	21,295	ı	1	:	ł	7,685,083	10,345,299	1,010,214	408,202
Footnotes at end of table.										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

			All other taxe	All other taxes—continued						
	Solforn	Softemnlowmont	2000	Consistent the force	Todos	plodo	carned income credit	ome creati	<u> </u>	lotal
Size of adjusted gross income	Ta-lac	tax	on tip ii	on tip income	employi	nousenoid employment tax	offset oth	offset other taxes	qeil	liability
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	16,694,655	45,459,427	335,818	79,220	228,381	838,858	4,756,198	4,199,530	94,408,548	980,259,132
No adjusted gross income	221,977	400,412	3,567	269	8,152	32,884	97,626	51,411	215,460	528.839
\$1 under \$5,000	1,165,901	536.889	27,142	2,882	. 2,809	• 15,043	586,136	167,465	1,867,312	467,549
\$5,000 under \$10,000	1,786,468	1,696,862	51,564 60.342	6,826	2,422	15,752 24.830	1,353,707	919,051	4,589,093	1,497,554
\$15,000 under \$20,000.	1,111,525	1,876,939	32,645	11,470	4,548	13,923	570,894	800,807	6.258,576	6,086,051
\$20,000 under \$25,000.	884,829	1,721,909	22,258	5.795	. 2,051	* 4,414	437,960	496,007	6,093,087	8,862,663
\$25.000 under \$30,000.	797,375	1,610,060	14,293	1,964	3,306	1,353	374,662	302,578	6,056,801	11,924,913
\$40,000 under \$50,000.	1,122,616	2,584,127	19,780	5,530	5,443	15,128	200,502	000'161	9,483,606	35,579,845
\$50,000 under \$75,000.	2,178,367	5,828,024	34,346	7,783	19,786	56,354	ı	ı	17,636,395	99,449,635
\$75,000 under \$100,000.	1,460,871	4,863,551	26,384	11,751	17,185	46.020	:	1	10,351,444	91,533,891
\$100,000 under \$200,000.	1,925,078	9,078,358	13,414	3,695	45,527	142,407	1	1	10,779,150	199,732,003
\$200,000 under \$500,000.	783,913	5,843,205	•• 4,073	1,576	53,997	189,566	1		2,733,686	165,719,922
\$500,000 under \$1,000,000.	189,360	1,988,685	: :	:	24.708	114,291	t	•	523,713	86,842,185
\$1,500,000 under \$2,000,000	21,856	341,956	:	:	9,224	30.487	1 1	1 1	127,720	38,802,340
\$2,000,000 under \$5,000,000	33,546	637,009	:	:	8,902	65,686	1	1	83,936	61,640,646
\$5,000,000 under \$10,000,000	9,038	218,273	:	:	3,081	34,018	1	1	21,398	34,866,780
\$10,000,000 or more	6,196	336,582	:	:	3,122	67,366	1	1	13,757	78,909,247
Taxable returns, total	10,109,961	35,785,476	176,431	40,214	195,721	735,585	:	:	90,582,928	975,306,741
No adjusted gross income	1,539	13,456	:	:	110	1,848	1	1	4.882	149,152
\$1 under \$5,000	21,772	5,510	•• 1,006	4:	1	ı	!	!	813,194	79,311
\$5,000 under \$10,000	170,648	124,190	15,146	819	.3	.3	•	1	3,710,338	804,279
\$10,000 under \$15,000 \$15,000 under \$20,000	391,318	700,485	19.784	1,667 2,985	1,656	2,187	1 1	! 1	5,752,740	2.919,072 5.713.592
\$20,000 under \$25,000.	434.803	793.506	12.679	2.999	. 935	. 485	ı	ı	5.885.279	8.506.352
\$25,000 under \$30,000	419,013	769,094	. 7,301	• 1,099	* 2.617	. 1,063	ı	ı	5,857,582	11,545,915
\$30,000 under \$40,000.	876,140	1,900,356	18,449	2,588	. 1,853	. 657	!	!	11,102,549	29,381,391
\$40,000 under \$50,000	893,912	1,974,125	14,486	4,182	3,767	8,665		1	9,320,630	35,123,985
000,000	7,000,032	3,222,933	50,043	000,0	797')	4/6,14	ı	!	619,184,1	106,955,96
\$75,000 under \$100,000	1,438,129	4,764,487	26,381	11,739	15,105	17,252	i	:	10,329,339	91,418,018
\$100,000 under \$200,000	782 806	9,016,136 5,835,259	13,414	3,695	43,481	184,087		1 1	10,787,383	199,643,448
\$500.000 under \$1,000,000.	189,120	1,986,796	:	:	24,640	113,331		!	523,401	86,839,091
\$1,000,000 or more	119,379	2,206,167	:	:	29,061	245,069	-	1	303,106	238,541,777
Nontaxable returns, total	6,584,694	9,673,951	159,387	39,006	32,660	201,273	4,756,198	4,199,530	3,825,620	4,952,392
Footnotes at end of table.										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

					Tax pa	Tax payments				
Size of adjusted gross income	Τ	Total	Incon	Income tax withheld	Estima	Estimated tax payments	Additional child tax credit	al child redit	Payments with request for extension of filing time	ith request of filing time
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Numbar of returns	Amount
	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)
All returns, total	122,684,049	1,083,700,046	118,161,380	782,659,594	11,053,213	221,001,524	15,219,712	15,495,160	1,627,572	77,833,848
No adjusted gross income	646,284	2,525,943	521,739	1,353,643	123,550	978,875	193,543	322,596	22,117	180.196
\$1 under \$5,000	8,363,102	1,829,549	8,191,898	1,524,246	165,377	267,448	55,028	65,974	37,954	25.466
\$5,000 under \$10,000	9,660,692	4,903,057	9,404,545	4,514,925	281,024	334,797	118,517	84,888	44,499	43.324
\$15,000 under \$20,000	10,046,870	13,660,858	990'289'6	12,585,849	481,779	1,004,888	3,170,292	2,694.263	37,716	64,126
\$20,000 under \$25,000	9,179,800	17,299,213	956'068'8	16,161,676	424,483	1,042,177	2,827,362	3,045,497	40.273	87,718
\$25,000 under \$30,000	8,371,368	20,644,611	8,083,865	19,419,689	474,553	1,158,602	2,069,653	2,633,526	34.281	59,675
\$30,000 under \$40,000	13,580,607	46,523,145	13,157,817	43,666,108	848,466	2,663,492	2,333,589	3,193,562	69,903	179.053
\$50,000 under \$75,000.	18,108,747	128,084,882	17,496,671	118,237,559	1,889,626	9,072,013	739,059	934,239	185,910	758,312
\$75,000 under \$100,000.	10,350,046	110,758,872	9,995,627	100,133,351	1,364,553	9,630,282	91,968	128,915	156,728	905,242
\$100,000 under \$200,000.	10,708,939	209,931,290	10,150,230	177,334,741	2,128,658	28,300,520	16,772	22,334	384,084	3,343,338
\$200,000 under \$500,000	2,697,050	152,353,672	2,418,234	103,123,718	1,093,886	41.022,173	٠.	٠. د	289,997	7,523,184
\$500,000 under \$1,000,000.	517,764	80,080,028	436,961	44,382.640	295,829	28,325,167	1	ı	108,699	7,184.401
\$1,000,000 under \$1,500,000.	125,937	35,996,800	102,411	16,727,556	84,895	14,355,313	ı	ı	40,106	4,866,035
# 1,500,000 under #2,000,000.	000,900	50,440,750	45,730	10,001,618	39,696	34.593,777	:	:	19,640	3,511,210
\$5,000,000 under \$10,000,000	21,285	34,428,248	17,661	12,548,421	16,590	13,561,262	1 1	1 1	10,834	8,298,716
\$10,000,000 or mare	13,708	83,002.266	11,635	22,075,908	11,330	31,611,181	ı	ı	8,597	29,287.890
Taxable returns, total	87,649,943	1,041,492,494	84,120,129	745,219,146	9,796,424	216,689,203	12,418	13,796	1,479,871	77,446,936
No adjusted gross income	3,635	208.877	3,106	63,999	1,050	71,465	e.	۷٠	999	72,942
\$1 under \$5,000	360,042	86,960	323,847	50,355	29,892	26,993	1	1	18,773	9.248
\$5,000 under \$10,000.	3,411,768	1,760,328	3,368,234	1,702,673	54,173	43,319	1	1	17,878	14,237
\$10,000 under \$15,000	5,177,773	8,762,700	4,982,760 5,374,326	4,905,593 8,085,344	321,799	628,863	1 1	1 [	24,086	46,898
\$20,000 under \$25,000	5,612,219	11,941,586	5,383,045	11,101,260	339,871	769,404	866 •	. 578	30,085	68,767
\$25,000 under \$30,000.	5,672,621	15,593,693	5,443,285	14,654,387	390,414	889,437	. 652	. 652	26,179	45,722
\$30,000 under \$40,000.	10,896,510	40,070,350	10,538,630	37,693,779	733,340	2,231,007	. 4,901	. 4.830	55,995	139,458
\$40,000 under \$50,000. \$50,000 under \$75,000	9,185,408	46,852,299 124,242,574	8,882,629 16,710,342	43,765,776	772,716	2,897,464	. 5.240	6,731	56.204 176,433	168,152 717,933
\$75,000 under \$100,000.	10.237.414	109.818.849	9.891.584	99.349.682	1.352.882	9.498.355	1	1	154.172	884.632
\$100,000 under \$200,000	10,673,703	209,416,217	10,121,087	176,999,005	2,118,231	28,138,715	ı	1	379,940	3,326,057
\$200,000 under \$500,000	2,693,195	152,220,943	2,415,754	103,069,526	1,091,800	40,952,834	1	1	289,604	7,514,441
\$500,000 under \$1,000,000.	516,995	80,024,246	436,507	44,365,974	295,327	28,291,292	1	ı	108,588	7,179.296
\$1,000,000 or mare	299,619	235,275,884	244,993	84,638,816	213,827	93,225,245	ı	I	114,777	57.237,454
Nontaxable returns, total	35,034,106	42,207,552	34,041,251	37,440,448	1,256,789	4,312,321	15,207,294	15,481,364	147,701	386,912
Footnotes at end of table.										

Table 3.3.-All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples—money amounts are in thousands of dollars)

				Tax payments-continued	tscontinued				Earned Inc	Earned income credit
Size of adjusted gross income	Excess social secunty taxes withheld	aal secunty nthheld	Credit for Fe gasoline and	Credit for Federal tax on gasoline and special fuels	Credit from regulated investment companies	Credit from regulated nvestment companies	Health coverage credit	overage dit	refun	refundable portion
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(65)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)
All returns, total	1,383,240	2,023,314	340,769	101,712	19,812	52,976	13,380	27,078	20,087,050	37,465,440
No adjusted gross income	3,357	5,039	22,419	968'9	1,040	1,247	80	. 47	130,423	120.267
\$1 under \$5,000	• 302	. 360	18,288	11,577	866 •	. 451	1	1	2,522,385	1,593,045
\$5,000 under \$10,000	9.	. 8	21,628	7,451	8.	• 5	. 1,656	. 2,547	4,408,796	7,025,122
\$10,000 under \$15,000	1 02/5	. 253	18,681	6,716	. 200	. 191	- 625	- 615	3,643,612 3,228,703	10,738,897
a locolo under azu, uou	922	233	20,300	7	900	2	620		000000000000000000000000000000000000000	02:12:00
\$20,000 under \$25,000	* 862	• 182	21,606	5,514	9.		11.050	23.863	2,830,398	5,577,351
\$25,000 under \$30,000	.1798	1.034	45.933	12.887	. 864	32	:	:	1.243.607	770,957
\$40,000 under \$50,000.	. 1,666	* 2,734	31.209	10,997	• 1,480	1,346	:	:	1	
	7,956	3,721	46,986	9,202	* 4,590	* 2,636	:	:	1	1
\$75,000 under \$100,000	188,020	79,692	33,029	6,579	. 307	9.	:	:	ı	1
\$100,000 under \$200,000	794,440	935,620	27,290	7,102	4,716	2,391	•	:	1	!
\$200,000 under \$500,000	294,437	679,245	5,292	2,800	2,845	2,095	:	:	1	ı
\$500,000 under \$1,000,000	56,659	185,452	3,587	** 4,485	•• 1,428	** 42,387	• 39	٠ •		1
\$1,000,000 under \$1,500,000	12.695	47.036	: :	: :	: :	: :	1	1 1	1 1	1 1
\$ 1,500,000 under \$2,000,000	9.300	37.884	:	:	:	:		.2		1 1
\$5,000,000 under \$10,000,000.	2,846	13,645	:	:	:	:	ı	ı	ı	1
	1,775	8,092	:	:	:	:	ı	1	1	!
Taxable returns, total	1,374,193	2,013,298	209,872	50,979	16,199	51,003	10,105	21,929	1	ı
No adjusted gross income	96	268	99	•• 203	. 10	* 5	1	I	1	1
\$1 under \$5,000	- 302	• 360	፡	:	:	1	I	:	1	1
\$5,000 under \$10,000	1	1	• 945	• 94	8.	• 2	ı	ı	1	ı
\$10,000 under \$15,000	I	ı	• 4,020	966 •	1 6	1 3	ı	ı	1	ı
\$15,000 under \$20,000.	1	ı	656,7	1,405	869	161	1	1	ı	ı
\$20,000 under \$25,000	. 653	• 168	15,212	1,987	1	ı	10,063	** 21,924	1	1
\$25,000 under \$30,000	1 306	- 647	14,287	5,123	. 208	- 16	:	:	1 1	1 1
\$40 000 under \$50 000	1,009	.2.670	27.878	10.612	. 1.480	. 1.346	:	:	1	1
\$50,000 under \$75,000	7,599	3,019	43,362	8,460	. 4,558	. 2,635	:	:	1	1
\$75,000 under \$100,000	184,876	76,731	31,699	5,722	• 303	•	:	:	1	1
\$100,000 under \$200,000	794,136	935,399	27,271	960'2	4,707	2,366	:	:	ı	1
\$200,000 under \$500,000	294,251	678,804	5.277	2,795	2,840	2,087	:	:	ı	1
\$500,000 under \$1,000,000	56,616	185,344	* 3,583	4,467	1,425	** 42,347	66.	٠. د	ı	1
\$1,000,000 or more	33,350	129,890	•	•	•	•	n	7 -	ı	1
Nontaxable returns, total	9,047	10,016	130,897	50,733	3,614	1,974	3,275	. 5,148	20,087,050	37,465,440

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples--money amounts are in thousands of dollars)

			Commence	Common						
			disab	a) month			Lax	Tax due at	Predetermined estimated	d estimated
Size of adjusted gross income	F-	Total	Refu	Refunded	Credited	Credited to 2005 estimated tax	time o	time of filing	tax penalty	nalty
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount
	(89)	(69)	(20)	(71)	(72)	(73)	(74)	(75)	(22)	(77)
All returns, total	104,778,359	272,110,056	101,870,385	232,975,616	4,055,960	39,134,446	25,659,937	118,232,296	5,882,477	1,266,944
No adjusted gross income	775,257	2,676,529	724,462	2.176,447	65,530	500,082	147,250	265,172	29,006	2.946
\$1 under \$5,000	8,702,441	3,351,569	8,627,634	3,266.528	93,355	85,041	1,461,888	338,572	17,433	1,327
\$5,000 under \$10,000.	9,942.100	11,206,469	9,858,797	11,095,961	111,329	110,508	1,366.617	716,367	152,947	6.477
\$10,000 under \$15,000. \$15,000 under \$20,000.	9,797,815	17,735,761 20,294,444	9,679,348 9,384,611	17,592,484 20,058,668	171,387 201,298	143,277	1,423,193	921,900	199,258	11,399 15.080
\$20 000 under \$25 000	8 431 034	18 182 394	8 317 188	17 973 542	164 122	208 852	1 279 834	1 286 700	234 036	17.600
\$25,000 under \$30,000.	7.398.050	15,159,753	7.296.740	14.953.960	155 066	208,832	1.27.3.421	1,200,733	224,936	17.038
\$30,000 under \$40,000	11,582,846	23,005,464	11,374,574	22,570,485	305,727	434,979	2,298,493	2,963,696	462,157	38,983
\$40,000 under \$50,000	8,509,510	19,892,038	8,328,649	19,394,190	283,374	497,847	2.074,032	3,193,604	463,801	37,898
\$50,000 under \$75,000	13,931,631	38,137,013	13,537,990	36,925,848	585,108	1,211,165	4,387,067	8,833,013	1,063,796	100,327
\$75,000 under \$100,000	7,835,010	26,657,328	7,522,825	25,291,041	458,239	1,366,288	2,599,429	7,410.013	754.728	84,946
\$100,000 under \$200,000	6,785,953	30,592,985	6,224,333	26,757,118	770,705	3,835,868	3,993,954	20,600,215	1,219,228	224,985
\$200,000 under \$500,000	1,170,692	12,321,874	817,028	6,882,745	436,600	5,439,129	1,554,607	25,991,632	627,665	303,509
\$500,000 under \$1,000,000	235,235	6,661,381	118,791	2,491,515	137,557	4,169,867	286.299	13,565,198	139,838	141,659
\$1,000,000 under \$1,000,000.	28 128	3,369,687	24,760	952,328	41,953	2,417,359	66,219	6.236,934	37,942	61,700
\$2,000,000 under \$5,000,000	46.165	6.131.170	15.509	1.408.449	35.129	4 722.728	37.535	8 699 145	22.378	20,110
\$5,000,000 under \$10,000,000	13,324	3,864,439	4,140	788,597	10,652	3,075,842	8,018	4,337,206	5,266	34,235
\$10,000,000 or more	9,825	10,702,628	2,693	1,827,845	8.330	8,874,783	3,915	6,662,941	3.070	53,333
Taxable returns, total	67,402,487	180,552,781	64,876,292	142,950,224	3,490,894	37,602,563	23,083,755	115,594,075	5,370,445	1,227,672
No adjusted gross income	2,316	120,728	1,507	58,274	930	62,454	2,565	61,474	629	472
\$1 under \$5,000	240,230	59,886	220,027	47,451	25,689	12,436	566,058	52,238	ε.	:
\$5,000 under \$10,000	3,016,305	1,155,735	2,995,127	1,143,074	21,826	12,661	690,033	201.437	39.103	1.642
\$10,000 under \$15,000.	4,542,169	2,934,135	4,473,777	2,883,740	94,684	50,396	1,204,125	646,597	121,296	906'9
\$15,000 under \$20,000	4,779,645	3,950,923	4,683,310	3,833,067	128,136	117,857	1,208,161	913,485	151,513	11,186
\$20,000 under \$25,000	4,725,862	4.513,844	4,640,561	4,379,053	120,910	134,791	1,156,104	1,092,471	182,945	13,990
\$25,000 under \$30,000	4,661,395	5,259.227	4,586,298	5,127,592	117,386	131,635	1,192,557	1,226,043	189.315	13,808
\$50,000 under \$40,000	6,939,412	13,290,754	8,760,802	12,947,605	256,317	343,150	2,158,269	2,631,037	398,349	32,733
\$50,000 under \$75,000	13,147,320	33,838,532	12,768,715	32,718,705	559,104	1,119,828	4,332,121	8,627,650	1,033,617	95,717
\$75,000 under \$100,000	7,726,077	25,681,762	7,419,326	24,381,783	452,101	1,299,980	2,591,553	7,365,138	750.413	84.041
\$100,000 under \$200,000	6,754,171	30,113,962	6,195,791	26,353,635	767,000	3,760,327	3,988,890	20,565,855	1,218.275	224.663
\$200,000 under \$500,000	-	12,201,179	814,218	6,795,345	435,337	5,405,835	1,554,250	25,989,467	627,406	303,434
\$500,000 under \$1,000,000		6,608,442	118,275	2,458,280	137,235	4,150,162	286,236	13,564,937	139,793	141,651
a l'obo'obo'i de		26,105,498	500'76	2/8/7/6	116,284	20,527,632	143,886	29,633,854	84.241	262,454
Nontaxable returns, total	37,375,872	91,557,275	36,994,093	90,025,392	565,066	1,531,883	2,576,182	2,638,221	512,032	39,272
* Estimate should be used with caution due to the small number of sample returns on wi	small number of san		nich it is based							

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based

<sup>..</sup> Data combined to avoid disclosure of information for specific taxpayers NOTE: Detail may not add to total because of rounding.

0.73 31 00 78.85 67.75

14.27 5.68 2.47 2.16 1.31 1.95 1.95

Footnotes at end of table.

54 34 64.65 7 58 3.02 2.44 2.24 1.69 1.23 1.57 1.57

0.61 6)

Child tax credit

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (Coefficient of vanation for number of returns and amount (percent))

(Coefficient of vanation for number of returns and amount (percent)	ount (percent))							
					Tax credits	redits		
Size of adjusted gross income	All returns	70	Total	Child	Child care credit	Credit elderly an	Credit for the elderly and disabled	Child
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)
All returns, total	0.01	0.36	0.54	1.13	1.36	9.52	11.67	0.51
No adjusted gross income.	1.37	21.53	22.75	94.94	97.56	33.69	31 26	25 65
\$1 under \$5,000	0.81	8 61	24 03	ı	1	ı	1	68.94
\$5,000 under \$10,000	0.79	3.43	4 45	89 92	99.92	32.26	47 01	49.94
\$10,000 under \$15,000 \$15,000 under \$20,000.	0.82 0.84	2.26 1.68	3.16	14.08	20.24 6.70	13.56 16.67	15.49	5 52 2 54
\$20 000 cader \$25 000	0.91	1.47	1 86	4 77	5.37	32.04	38.88	2.10
\$25,000 under \$30,000.	0.97	1.58	1.86	4.55	5.08	1	1	2.02
\$30,000 under \$40,000.	0.75	1.25	1 48	3.38	3.96	1	ı	1.53
\$40,000 under \$50,000	0.77	1.32	1.61	3.79	4.48	1	1	1 62
\$50,000 under \$75,000	0 52	96:0	1.16	2.52	3.03	!	t	1.10
\$75,000 under \$100,000	690	1,17	1.47	2.95	3.54	!	ı	1.39
\$100,000 under \$200,000	0.63	115	2.06	2.54	3.12	1	ı	1.62
\$200,000 under \$300,000.	0.73	1.24	5.63	3.37	* 4 93	: :	1 1	F0:#0
\$1,000,000 under \$1,500,000.	121	1.55	6 06	:	;	1	1	ı
\$1,500,000 under \$2,000,000	0.92	1.19	6.28	:	:	1	1	1
\$2,000,000 under \$5,000,000	0.51	0.62	2.85	:	:	ŀ	t	ı
\$5,000,000 under \$10,000,000.	0.55	0.63	231	: :	::	1 1	1 1	1 1
Taxable returns total	0.15	0.44	0.65	1.35	1.62	13.04	15.35	0.64
No administration of the contraction of the contrac	13.40	23.05	25.15	49.10	13.56	35.62	32 63	30.25
	3 33	09.00	30.02			<u> </u>	}	78 85
\$5 000 under \$10 000	5.5 15.4	7.02	11.59			99 15	86.38	3 1
\$10,000 under \$15,000	1 22	3.35	4 82	1	ı	18.84	20.57	98.26
\$15,000 under \$20,000	1 20	3.34	5.14	79.07	70.68	21.57	24.06	66 21
\$20,000 under \$25,000	121	2.75	4.41	45.21	46.85	35.90	45.75	14.17
\$25,000 under \$30,000	1 22	2.93	3.71	20.21	24.32	ı	I	5.65
\$30,000 under \$40,000	0.86	1.70	2.09	5.39	90.9	:	t	2.38
\$50,000 under \$75,000.	0.54	1.02	1 23	2.70	3.25	1	ı	1.18
\$75,000 under \$100,000.	0 70	1.19	1 47	3.00	3.59	ł	ı	141
\$100,000 under \$200,000.	0.63	1.16	1 99	2.54	3.12	ı	1	162
\$200,000 under \$500,000.	0 73	1.24	6.30	3.57	4.38	1	1	55 18
\$500,000 under \$1,000,000.	0.98	1.33	5.97	4.37	. 4.93	ı	ī	1
a L'odo, dud of more.	0.50	19:0	66.			1	!	. ;
Nontaxable returns, total	0.32	0.75	1.06	2.07	2.46	13.96	17.93	0.92

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

					Tax credits	Tax creditscontinued	!			
Size of adjusted gross income	Educ	Education credit	Retireme	Retirement savings contribution credit	Adoptic	Adoption credit	Earned income credit used to offset income tax before credits	credit used to x before credits	Minimum tax	m tax Int
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(11)	(18)	(19)
All returns, total	11.11	1.41	1.28	1.73	10.06	13.27	1.77	2.61	3.77	3.62
No adjusted gross income	39.90	56.39	47.88	58.06	:	:	66 23	65.54	1	ı
\$1 under \$5,000	95 42	99.57	95 67	79.62	1	1	t	ı	99.95	99 95
\$5,000 under \$10,000.	69 6	13.73	15.24	17.44	1	1	4 14	4 74	1	1
\$10,000 under \$15,000	4 47 3 84	4.55	5.79 3.83	7 14 4 96	1 1	1 1	4 0 4 6 4 1	5.43 7.48	98.85 57.18	95.31 61.73
\$20,000 under \$25,000	383	4 75	2 90	3.92	22.66	97.56	4 59	5 92	61.61	67.02
\$25,000 under \$30,000	3 94	4.94	3.63	5.12	58.72	63.54	3.58	421	48.76	66 29
\$30,000 under \$40,000.	2.91	3.55	2.61	3.17	34 76	43.81	5.02	7 84	49.85	61.02
\$40,000 under \$50,000.	329	4 03 2 96	2 61 99 63	3.00	28.43	28.98	1 1	1 1	30.29	47 33
	2	96.3	3	00.66	2	71:17	l	ł	2	10 17
\$75,000 under \$100,000	2.84	3.41	!	I	23.26	26.97	ı	1	15 28	22.96
\$100,000 under \$200,000	= '	10.41	1 1	1 1	74.04	77.13	! !	1 1	6.43	14 10
\$500,000 under \$1,000,000	,	1	ı	ı	63 69	65.92	t	ı	4.26	9.20
\$1,000,000 under \$1,500,000	1	1	ı	1	:	ţ	1	1	4.68	11.48
\$1,500,000 under \$2,000,000	ı	1	1	1	ŀ	1	1	,	4.06	68 6
\$2,000,000 under \$5,000,000	ı	ı	1	1	41 19	46 26	1	1	2 33	5 29
\$5,000,000 under \$10,000,000	;	1	1	1	61.95	48 98	1	:	2.00	3 88
	,	ı	ı	ł	ı	ı	1	ı	ı	ì
Taxable returns, total	1.32	1.68	1.66	2.14	15.85	20.83	2.85	4.42	3.84	3.67
No adjusted gross income	60 65	68.00	49 50	51.37	1	ļ	1	1	ı	ı
\$1 under \$5,000	1	ı	98.30	98.30	1	ı	ţ	1	99.95	99.95
\$5,000 under \$10,000	34 47	49.22	42.29	44.98	;	ı	10 69	11.17	1	1
\$10,000 under \$15,000.	8.27	989	908	11 27 6 07	: :	1 1	4.45 79.76	5.18 79.68	93.63	93 63
000 000	0 0	000	10:					0 0	0 0	0 0
\$25,000 under \$30,000.	4.67	6.37	3 / 6 6 57	9.12	1 1	1 1	5.48	6 11	64.33	70.10
\$30,000 under \$40,000.	3.56	4.43	3.28	3.95	ı	ı	6.20	10 05	88 76	70.23
\$40,000 under \$50,000.	3 87	4 80	2.95	3.39	99.95	99.95	;	;	40.19	65.42
\$50,000 under \$75,000.	2.52	3.18	69 63	99.63	37 84	42.85	ı	1	18.39	27 63
\$75,000 under \$100,000	2.87	3.45	ŀ	ŀ	32.15	37.00	ı	ı	15.59	23.71
\$100,000 under \$200.000	11.15	14.64	:	1	21.58	26 92	ı	ı	7.15	11.37
\$200,000 under \$500,000	1	1	I	I	74 88	78.42	1	ı	6.48	15 17
\$500,000 under \$1,000,000	I	ſ	ı	ı	63 69	65.92	;	ı	4.27	9.43
\$1,000,000 or more	I	ı	ı	!	34.59	40.05	†	ı	2.26	3.33
Nontaxable returns, total	2.14	2.62	2.07	2.82	13.02	17.21	2.29	3.27	18.05	19.25
Footnotes at end of table.										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

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				⊢	Tax credits—continued			
Size of adjusted gross income	Forei	Foreign tax credit	General	General business credit	Empowerme community re	Empowerment zone and community renewal credit	Nonconventional source fuel credit	ional source
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	0.60	1.94	4.41	2.82	8.87	10.37	38.05	22.15
No adjusted gross income.	43.05	55.78	ı	ı	26.76	24.14	ı	1
\$1 under \$5,000.	8.84	14.34	70.65	7473	99 92	99.92	ţ	1
\$5,000 under \$10,000.	9 28	24 07	99.95	96 66	!	1	:	1
\$10,000 under \$15,000 \$15,000 under \$20,000	8 38 7.47	15 19 21 60	51.47 58.22	72.61 67.72	- - 56 66	 99:96	: :	1 1
\$20.000 under \$25,000	7.24	24.08	50.72	54.51	;	ı	99.95	96 66
\$25,000 under \$30,000.	7.16	23 27	51.01	56.92	97.53	84.84	ı	1
\$30,000 under \$40,000.	4 93	19 25	28 98	33.65	99.92	99.92	•• 40 06	•• 22.46
\$40,000 under \$50,000 \$50,000 under \$75,000	2.60	21 US 12.93	13 21	17.83	70.17	 83 29	۱:	l <b>:</b>
\$75.000 under \$100.000	3.04	15.57	14 10	19.08	45.87	49 04	:	:
\$100,000 under \$200,000.	1.68	9.68	9.16	13.54	29.59	40.07	:	:
\$200,000 under \$500,000.	1.29	6.87	8.34	14.60	•• 619	• 11.18	:	:
\$500,000 under \$1,000,000	1.40	6.83	5.14	8.55	: :	: :	: :	: :
\$1,000,000 under \$1,000,000.	1.24	7 61	9,99 19,01	8.67	:	:	:	:
\$2,000,000 under \$5,000,000	0.64	3 46	1.93	4 15	:	:	:	:
\$5,000,000 under \$10,000,000.	0.67	2.81	146	3.17	: :	: :	: :	: :
	20:0	1 60	2 2 7	ç	0	10.45	,	22.43
l axable returns, total	0.63	2.04	4.53	2.83	8.83	10.45	40.21	22.43
No adjusted gross income .	69.26	71.38	1		26.76	24.14	ı	1
\$1 under \$5,000.	9:59	14 27	89.92	99.92	99.92	99.92	:	1
\$5,000 under \$10,000	9.78	25.41	1	ı	1	1	: :	
\$15,000 under \$20,000	8.31	22.65	72 27	97.08	96 66	96 66	1	:
\$20,000 under \$25,000	7.75	19 74	71.53	84.41	1	1	99.95	99.95
\$25,000 under \$30,000	7.72	27.50	57 71	65.02	99 85	99 85	:	1 1
\$30,000 under \$40,000	5.25	22.52	37.08	44.47	99.92	99 92	40.85	22.76
\$50,000 under \$75,000	2.68	12.67	14.19	19.31	76.82	94 45	:	:
\$75,000 under \$100,000	3.06	16 26	14.50	19.66	51.21	55.65	:	:
\$100,000 under \$200,000.	1.69	10.06	9 20	13.58	29.88	40.25	:	:
\$200,000 under \$500,000	1.30	7 45	8.37	14 76	•• 6 19	* 11.18	: :	: :
\$500,000 under \$1,000,000 \$1,000,000 or more	0.62	1.60	5 14	8.57	:	: :	:	:
Nontaxable returns, total	5.74	5.87	17.94	24.06	79.39	85.15	99.85	99.86
Footnotes at end of table.								

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

	i ax credits	i ax creditscontinued	Inco	Income	Total	lal		All otner taxes	r taxes	
Size of adjusted gross income	Othe	Other tax credits	tax	tax after credits	income	me ×	Total	al	Penalty tax on qualified retirement plans	on qualified It plans
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total	11.43	11.83	0.15	0.15	0.15	0.15	0.40	0.65	1.24	2.51
No adjusted gross income	:	:	13.40	17.95	13.40	17.95	3.84	5.03	11.25	14 69
\$1 under \$5,000	1	1	3.23	8.77	3.23	8.77	2.30	3.70	86.6	20.15
\$5,000 under \$10,000	1	1 1	1.54	2.07	42.5	2.07	1.79	2.23	7 42	11 80
\$10,000 under \$15,000 \$15,000 under \$20,000	99.61 96.31	90.94	122	1.35	1.22	1.40	2.23	2.37	6.46 5.65	9.35
\$20,000 under \$25,000	99.46	62.66	121	1.36	1.21	1.36	2.46	3 44	5.42	9.20
\$25,000 under \$30,000	59.78	73.96	1 22	1.36	1.22	1.36	2.55	3.71	5.31	8.39
\$30,000 under \$40,000.	39.17	54 23	0.86	76.0	0.86	0.97	1.93	2.96	3.87	6.21
\$40,000 under \$50,000. \$50,000 under \$75,000.	28.06	32.32	0.54	0.65	0.54	0.65	1.42	2.41	2.70	7.11
\$75,000 under \$100,000	26.48	30.56	0.70	0.80	0.70	0.80	1.78	2.77	3.60	5.44
\$100,000 under \$200,000.	25.57	33.21	0 63	0.63	0.63	0.63	1.39	1 84	3.29	5.19
\$200,000 under \$500,000	29.65	41.47	0.73	690	0.73	69'0	1.40	1.91	4 69	8 94
\$500,000 under \$1,000,000	. 10.68	18.81	0.98	0.91 1.21	124	121	1.80	2.33	9.41	38.12
\$1,500,000 under \$2,000,000	:	:	0.92	0.98	0.92	0.98	1.52	2.78	7.57	21.90
\$2,000,000 under \$5,000,000	:	:	0.51	0.48	0.51	0.48	0.82	1.68	4.72	21.39
\$5,000,000 under \$10,000,000	:	:	0.55	0.49	0.55	0.49	0.75	2.13	4.22	14.39
\$10,000,000 or more	:	:	0.02	0.01	0.02	0.01	0.03	0.13	ı	ı
Taxable returns, total	12.38	12.10	0.15	0.15	0.15	0.15	0.58	0.79	1.40	2.77
No adjusted gross income	:	:	13 40	17.95	13.40	17.95	20.19	7 26	75 24	42 24
\$1 under \$5,000	1	ı	3.23	8.77	3.23	8.77	15.05	19.91	29 43	40.39
\$5,000 under \$10,000	1	ı	1.54	2.07	45.	2.07	5.96	8.04	19 44	32.63
\$15,000 under \$20,000	99.85	15.11	1.20	1.35	1.20	1.35	3.54	4.84	8.47	14.02
\$20,000 under \$25,000	99,46	99 79	1.21	1.36	121	1.36	3.54	5.11	7.79	12 83
\$25,000 under \$30,000	99.95	99.95	1.22	1.36	1.22	1.36	3.51	5.33	6.94	11.35
\$30,000 under \$40,000.	55.23	71.35	0.86	0.97	0.86	0.97	2.35	3 72	4.43	6.24
\$50,000 under \$75,000.	30.94	36.53	0.54	0.65	0.54	0.65	1.49	2.56	2.79	7.49
\$75,000 under \$100,000.	26.48	30.56	0.70	0.80	0.70	0.80	1.80	2.80	3 63	5 48
\$100,000 under \$200,000.	26.39	34.85	0.63	0.63	0.63	0.63	1.39	1 84	3.30	5.19
\$200,000 under \$500,000	29.75	44.28	0.73	0.69	0.73	0.69	1.40	1.92	7 15	8.95
\$1,000,000 under \$1,000,000	10.08	\$.0 •	0.50	0.22	0.50	0.22	0.78	0.97	4 58	18.21
Nontaxable returns, total	29.24	36.50	1	1	1	ı	0.76	1.31	2.75	4.54
Footnotes at end of table.		·								:

Table 3.3CV.-Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of vanation for number of returns and amount (percent))

			Coct rodto II A	All other taxed accountant	All other founds.						
							Earned income credit	ome credit	1 013	ai	
Size of adjusted gross income	Self-emp	Self-employment tax	Social sec on tip i	Social security taxes on tip income	Household employment tax	ehold nent tax	use offset off	used to offset other taxes	tax liability	ity	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
All returns, total	0.39	69.0	5.22	11.61	4.20	5.54	1.05	1.49	0.15	0.15	
No adjusted gross income.	4 11	5.48	41.57	79 69	27.33	21.76	6.78	10.43	4 21	6.13	
\$1 under \$5.000	2.37	3.41	18.77	36.14	51.62	65.46	3.46	4.48	2 00	4.14	
\$5,000 under \$10,000	1 85	2.20	13.60	20.39	54.50	71.53	2.23	2.87	1.35	2.10	
\$10,000 under \$15,000. \$15,000 under \$20,000.	197 244	3.04	12 40	19.05 23.78	39.58 41.79	55.96 51.83	3.57	3 00 4.39	1.16	1.59	
\$20 000 under \$25 000	2.77	3 60	20.65	30.50	67.07	84.28	4.09	5.35	1.18	1.38	
\$25,000 under \$30,000	2 89	3.92	25.38	42.28	50.59	55.18	4.40	5.67	1.19	1.35	-
\$30,000 under \$40,000	2.22	3.15	18 62	30.50	41.69	68.91	5.15	6.35	0.84	96.0	
\$40,000 under \$50,000	2.39	3.62	21.63	31.85	37.23	48.64 26.40	1 1	1 1	0.83	0.97	
	ò	200	70.07	0.03	30:07	0 1			) (i	0 0	
\$75,000 under \$100,000	2.05	3.05	19.04	60,12	21.42	45.25	1	1 1	0.70	0.80	•
\$100,000 under \$200,000	1.52	1.97	24 10	•• 40.37	6.29	10.34	1 1	1 1	0.73	0.69	
\$500,000 under \$1,000,000	169	2.38	3:	:	4.99	1141	1	1	0.98	06:0	
\$1,000,000 under \$1,500,000.	1.95	2.85	:	:	4.78	10.19	;	ı	121	1.21	
\$1,500,000 under \$2,000,000	165	2.80	:	:	3.67	7.06	1	1	0.92	0.98	
\$2,000,000 under \$5,000,000	0 92	1.66	:	:	1.83	3.48	1	ı	0.51	0.48	
\$5,000,000 under \$10,000,000	0 84	1.53	:	:	1.32	1.98	1	1	0.55	0.49	
\$10,000,000 or more	0.04	0.16	:	•	0:08	0.45	1	1	0.02	10.0	
Taxable returns, total	0.62	0.85	7.19	19.91	4.28	4.99	ı	ı	0.15	0.15	
No adjusted gross income	21 16	8 16	:	:	12.95	13.95	1	1	13 40	16.10	
\$1 under \$5,000	17.97	22 42	•• 99.85	•• 79.72	ı	ı	1	ı	3.23	8.33	_
\$5,000 under \$10,000.	6 45	8.32	25.25	30.90	81.93	81.93	ı	ı	1.54	2.25	
\$10,000 under \$15,000.	4 22	5.13	22.05	41.64	72.27	91.81	ı	ŧ	1.22	45. t	
\$15,000 under \$20,000.	5. S.	5.04	78.97	37.73	00.47	95,47	ı	1	07:1	7.	
\$20,000 under \$25,000	4.03	5.37	27.84	41.89	99.95	99.95	!	1	1.21	1.40	
\$25,000 under \$30,000	2 7 8	5.72	35.80	54.43 28.55	58.8b	68.29 66.50	: :	1 1	0.86	0.97	
\$40 000 under \$50 000	2.72	4.16	25.25	38 68	43.50	53.47	:	ı	0.84	0.98	
\$50,000 under \$75,000	1.76	2.74	11,71	28 20	21.94	29.09	:	ı	0.54	0.65	
\$75,000 under \$100,000	2.07	3.09	19.04	60.18	22.93	33.95	1	ı	0 2 0	0.80	
\$100,000 under \$200,000	1.52	1.98	24 10	47.06	10.60	20.11	1	1	0.63	0.62	
\$200,000 under \$500,000	1.49	1.99	** 25.91	•• 40.38	6.11	10 65	1	1	0.73	69.0	
\$500,000 under \$1,000,000	1.69	2.38	: :	: :	5.00	71.51	1	j l	0.98	0.90	
a l'ond'ond of more	0.00	90:1		;	71.1	<b>1</b> .	' ;				
Nontaxable returns, total	0.78	1.33	7.59	11.61	14.31	18.23	1.05	1.49	1.22	2.11	
Footnotes at end of table.											_

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

by older of Adjusted Closs meetings	(Coefficient of variation for number of returns and amount (percent))	

					Tax pa	Tax payments				
Size of adjusted gross income	, L	Total	Incor	Income tax withheld	Estimated tax payments	stimated tax payments	Additional child tax credit	al child redit	Payments with request for extension of filing time	th request of filing time
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)
All returns, total	20.0	0.15	80.0	0.19	99.0	0.44	69'0	0.92	1.66	0.50
No adjusted gross income	2.53	3 38	2 90	3 97	5 74	6 14	6.26	7 33	12 16	7 03
\$1 under \$5,000.	0.98	2 56	66.0	2 28	6 51	10.66	12 42	15 57	14 02	27.00
\$5,000 under \$10,000.	0.91	129	0 93	1 28	5 10	6 95	8 28	6 2 6	12 57	18 47
\$10,000 under \$15,000 \$15,000 under \$20,000.	0.91	1 19	0.93	1.12	4.24	6 40 8 10	189	2.48	13.90	19 33 18 45
\$20,000 under \$25,000	0.95	1 14	26 0	1.11	4 28	6.84	1 78	2.05	13 68	27 34
\$25,000 under \$30,000.	1 00	1 14	1 02	1 15	4.04	5.96	2 09	2 44	14 17	20.31
\$30,000 under \$40,000.	0.76	0.86	0.78	0.88	2.98	3.96	195	2 39	10.00	12 90
\$40,000 under \$50,000. \$50,000 under \$75,000.	0.78	0.91	0.53	0 91	2.98 1.94	2.56	2.75 3.39	3.54	10.32 6.06	16.24 8 67
\$75.000 under \$100.000	0.70	0.78	0 72	0.81	2.25	2.84	9.51	13.33	6 51	10 23
\$100,000 under \$200,000	0 63	0.65	99 0	0.72	1.50	1.75	20.19	24.89	3.56	4 16
\$200,000 under \$500,000	0.74	0.75	0.82	96 0	1.23	1.43	1	1	251	3 0 1
\$500,000 under \$1,000,000	0.99	0.98	113	1.40	131	1 52	ŀ	ı	2.26	262
\$1,000,000 under \$1,000,000 \$1,500,000 under \$2,000,000.	0.93	1 06	1 07	1.58	1 16	1.56	!!	!!	174	2 22
\$2,000,000 under \$5,000,000	0.51	0.51	09:0	0.92	0 63	0.78	1	1	0.86	101
\$5,000,000 under \$10,000,000	0.55	0.51	0 62	0.89	0.62	99.0	1	ı	0.76	92 0
\$10,000,000 or more	0.02	0 0 1	0 02	1	0.02	0.03	1	I	0 03	0.01
Taxable returns, total	0.16	0.15	0.17	0.21	0.73	0.45	25.57	31.46	1.71	0.50
No adjusted gross income.	16 49	8.95	19 19	16.26	22.95	16.16	81.72	81 72	30 93	9 27
\$1 under \$5.000	4.94	17.79	5.24	17.35	16.08	28.67	ı	ı	20.87	40 43
\$5,000 under \$10,000.	161	1.95	163	1.95	12 00	17 92	ı	1	20 56	25.85
\$10,000 under \$15,000 \$15,000 under \$20,000	1 30	1.58	1.33	1.52	5.75 5.04	11.73	1 1	! !	16 40	22 13
\$20.000 under \$25.000	1 24	1 43	1.27	1.40	4.88	7 88	99 95	99.92	16 02	33 84
\$25,000 under \$30,000.	1 24	1.36	1.27	1.37	4.52	96.9	99.95	99.92	16.46	24 99
\$30,000 under \$40,000	0.87	0.95	0 89	0 97	3.25	4.33	41.78	51 42	11 47	14 94
\$40,000 under \$50,000 \$50,000 under \$75,000	0.85	0.96	0.55	0.97	3.13 1.97	2.62	38.54 99.92	99.92	6 27	90.6
\$75,000 under \$100,000.	0 20	0 78	0.72	0.81	2 26	2.86	ı	1	6 60	10 44
\$100,000 under \$200,000.	0 63	0.65	290	0.72	1.50	1.75	t	1	3.57	4 18
\$200,000 under \$500,000.	0 74	0.75	0.82	96.0	1.23	1 43	ı	ı	2.51	3 02
\$500,000 under \$1,000,000 \$1,000,000 or more	0.50	0.98	113	1.40	131	1.52	1 1		2 26 0 83	2.62 0.33
Nontaxable returns, total	0.39	0.79	0.40	0.79	2.26	3.27	0.69	0.92	6.28	6.67
Footnotes at end of table.										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

by Size of Adjusted Gross Income--Continued (Coefficient of vanation for number of returns and amount (percent))

				Tax paymen	Tax paymentscontinued					10000	
	Excess so taxes v	Excess social security taxes withheld	Credit for Fe	Credit for Federal tax on gasoline and special fuels	Credit fron investment	Credit from regulated investment companies	Health c	Health coverage credit	refundable	dable	
ore of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(58)	(65)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	
All returns, total	2.05	2.27	4.14	9.77	16.91	6.52	22.18	26.35	95.0	0.72	
No adjusted gross income	19.93	19.15	11.52	13.17	96.61	98.46	93.64	93 64	6.45	9 46	
\$1 under \$5,000	99.83	99 83	19 43	39 71	99.95	99.95	1	1	1.90	2 64	
\$5,000 under \$10,000.	58.32	61.18	18.02	26.66	93.64	93.64	72.27	79.55	1.41	1.77	
\$10,000 under \$15,000. \$15,000 under \$20,000	83.20	78.27	18.21	36 24 26.78	99.75	99.75	99.92	99.92	1.53	168	
000 300 000 000 000	20 33	75.50	17.75	34 63	91.70	91.70	•• 23 92	** 28 55	1.78	196	
\$20,000 under \$25,000.	77:67	32.21	16.79	22.61	99.93	99:93	**	•	2.10	2.41	
\$30,000 under \$40,000	55.34	54.51	12.03	27 12	79.35	89.15	:	:	2.74	3.28	
\$40,000 under \$50,000	71.65	95.37	14.23	55.66	73.76	97.65	: :	: :	I	1	
\$50,000 under \$75,000	32.25	40.66	11.37	25.16	41.44	81.44	l	:	ı	t	
\$75,000 under \$100,000	90.7	10.57	14.02	20.97	98.51	94.79	:	:	I	ı	
\$100,000 under \$200,000.	2.98	3 80	13.03	21.44	32.00	39.05	: :	: :	I I	, ,	
\$200,000 under \$500,000:	3.65	3 89 4 90	. 10.20	* 13.66	• 14 22	** 3.41	98.70	98.70	1 1	: :	
\$1,000,000 under \$1,500,000	4 18	5 25	:	:	:	:	;	ı	ı	1	
\$1,500,000 under \$2,000,000.	3 25	4 21	;	:	:	:	1	1	:	ı	
\$2,000,000 under \$5,000,000.	1.86	2.46	: :	: :	: :	: :	82.13	82.13	1	1	
\$5,000,000 under \$ (0,000,000.	70.1	1.6/	:	:	:	:	1 1	1 1	t t		
Taxable returns, total	5.06	2.28	5.26	13.91	17.79	6.26	24.28	29.78	,	t	
No adjusted pross income	18 16	24 56	48.79	•• 33.89	42.60	72.39	1	<b>;</b>	ı	1	
81 maps 18 mass 18 maps 18 mass 18 maps 18 mass 18 mas	99.83	69.83	:	:	1	ı	ı	1	1	1	
\$5,000 under \$10,000.		!	74 22	63 24	93.64	93 64	ι	1	1	1	
\$10,000 under \$15,000	ı	ı	38.55	61.94	1	1 9	;	1	ı	1	
\$15,000 under \$20,000.	l	ı	30.76	57.21	26.92	26.92	:	1	1	:	
\$20,000 under \$25,000.	89 92	99.92	21.17	30.62	1	1	24.38	. 29 79	ı	1	
\$25,808 under \$30,000	20.60	70.29	15.26	19.94	96.78	77.21	:	:	1 1		
\$40,000 under \$50,000	98.85	97.64	14.97	57.64	73.76	97.65	:	:	1	ı	
\$50,000 under \$75,000	33.53	45.12	11.82	27.05	41.72	81.47	:	:	ï	1	
\$75,000 under \$100,000	7.13	10.72	14.25	19.50	99.83	99.83	:	:	1	1	
\$100,000 under \$200,000	2.98	3.80	13.04	21.46	32.06	39.47	: :	: :	t	I	
\$200,000 under \$500,000	2.90	3.89	20.37	34.80	27.59	44.55	08 70	98 70	1 1	1 1	
\$1,000,000 or more	1.78	2.16		1:	:	:	82.13	82.13	t	ı	
Nontaxable returns, total	21.60	21.92	6.84	13.72	47.32	66.65	51.02	55.75	0.56	0.72	
Footnotes at end of table.											

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

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Size of adjusted gross income	1									
1	Total	[a]	Refunded	papu	Credited	Credited to 2005 estimated tax	time of filing	f filing	tax pe	tax penalty
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(69)	(20)	(71)	(72)	(73)	(74)	(75)	(26)	(22)
All returns, total	0.12	0.29	0.13	0.31	1.16	0.78	0.47	0.53	76:0	1.07
No adjusted gross income	2 57	3 27	2.71	3 49	7 44	8 06	5 33	8 73	10.81	11 03
\$1 under \$5,000	96 0	1 94	96 0	1.93	8 82	14 01	2 26	3.55	19.67	25 21
\$5,000 under \$10,000.	060	1.34	0.91	1.34	7.95	11.92	2.37	3 44	6.87	7 64
\$10,000 under \$15,000 \$15,000 under \$20,000.	0.93	1.30	0.92	1.33	6 6 2 1	11.56	240	3.55 3.78	5.96 5.96	6.81
\$20,000 under \$25,000.	1 00	1 38	1.00	1 38	6.78	11 69	2.55	3.93	5.64	7.31
\$25,000 under \$30,000.	1 07	1 44	1.08	1 45	6.95	10.15	2.54	3 96	5.70	7 56
\$30,000 under \$40,000	0.84	1,11	0.85	111	4 93	8.25	1.87	2.98	3.98	5.59
\$40,000 under \$50,000. \$50,000 under \$75,000.	0.89	0 92	0.65	1 28 0.93	3.48	5.46	1.28	2.09	2.57	3.91
\$75 000 under \$100 000	0.87	1.25	06 0	126	3.91	6.01	1 68	2 60	3.07	4 66
\$100,000 under \$200,000.	0.91	128	260	135	2 54	3.44	1.18	1.57	2.07	3.06
\$200,000 under \$500,000.	1.33	1.98	1.71	2 47	2.03	2.99	1.09	1 48	1.76	2.68
\$500,000 under \$1,000,000.	1.58	2 16	2.46	353	2.00	2.55	1,46	1.83	2.06	3.18
\$1,000,000 under \$1,500,000	1.79	4 32 2 26	3.06	5 10 4 44	1.70	5.36	1 79	2.27	2.34	3 84
\$2,000,000 under \$5,000,000	0.75	1.05	147	2 20	0.87	1 15	0.91	1.17	1.18	2 26
\$5,000,000 under \$10,000,000.	69 0	0.74	1.33	1 28	92.0	0.83	0.98	1.10	1.15	2.05
\$10,000,000 or more	0 03	0.02	1	:	0 03	0.02	;	ŧ	1	ı
Taxable returns, total	0.23	0.37	0.24	0.41	1.25	0.78	09:0	0.54	1.02	1.10
No adjusted gross income	19 49	9 57	25.57	9.86	25.80	15.84	18 49	28 18	3158	3139
\$1 under \$5,000	6 11	17 41	6.42	19.53	17.65	30.04	3 86	5.81	81.72	81.72
\$5,000 under \$10,000	1 73	2 25	1 74	2 24	18 10	34 10	3 53	5.71	13.96	15 44
\$10,000 under \$15,000	140	187	141	187	9 34	15 13	2 66	4 11	7.79	8 74
\$15,000 under \$20,000.	36	2.39	1.30	177	0.02	06 81	#0 Z	2 .	0.30	7 1
\$20,000 under \$25,000	137	2 05	138	2 00 1 86	8.03	13 14	2.71	4 34	6.46	20 00 4 00 00
\$30,000 under \$40,000.	0.98	1 26	66.0	1 27	5 45	9.71	1.95	3.18	4 35	6.25
\$40,000 under \$50,000	0.99	1 42	1 00	1 43	5.38	7.73	1 96	3 1 1	4 12	6.30
\$50,000 under \$75,000	0.67	96:0	0 68	0.97	3.58	5.75	1 30	2.12	2.62	4 01
\$75,000 under \$100,000.	0 88	1 25	0.91	127	3.94	6 11	1.68	2.61	3.08	4.70
\$100,000 under \$200,000.	0.91	127	0 97	1.35	2.55	3 43	1 18	1.58	2.07	3.06
\$200,000 under \$500,000.	1.33	2 00	1.71	2.50	2 04	3.01	1.09	1 48	1.76	2 68
\$500,000 under \$1,000,000. \$1,000,000 or more.	0.73	2.17	2 47	3.57 1.15	2.00	2 56	0.87	1.83	1.14	3.18
Nontaxable returns, total	0.37	0.57	0.37	0.57	3.33	5.75	1.52	2.57	3.51	4.36

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on samples—money amounts are in thousands of dollars)

						which tax was com			
Tax rate classes			Modified tax	able income	Tax ge	nerated	Inc	come tax after cre	dits
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total		centage of
	returns	less deficit	Atalitates	At marginal rate	At all rates	At marginar rate	10(8)	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	104,321,332	7,243,017,707	5,136,900,575	1,829,827,969	972,712,962	425,379,487	934,409,943	12.9	18.2
5 percent	1,186,478	27,292,174	8,366,689	8,366,151	418,410	418,308	403,858	1.5	4.8
8 percent	*651	*5,922	*100	*100	*8	*8	*8	*0.1	*8.0
10 percent	25,486,770	501,607,677	130,863,770	107,060,866	12,611,894	10,706,087	6,716,498	1.3	5.1
10 percent (capital gains)	8,510	233,955	94,974	43,875	9,328	4,388	5,355	2.3	5.6
10 percent (Form 8814)	13,542	-119,914	7,421	7,421	748	748	751	[1]	10.1
15 percent	40,828,626	1,734,480,254	1,028,305,402	589,968,709	132,330,144	88,495,306	106,483,937	6.1	10.4
15 percent (capital gains)	8,492,769	712,422,995	494,814,177	192,438,330	64,396,265	28,865,750	62,147,890	8.7	12.6
20 percent	2,960	319,784	264,683	116,280	42,933	23,256	42,993	13.4	16.2
25 percent	21,625,799	1,891,267,772	1,411,063,695	241,641,320	237,515,000	60,410,330	231,580,832	12.2	16.4
25 percent (capital gains)	371,017	82,326,646	70,819,356	6,600,279	11,787,533	1,650,070	12,301,776	14.9	17.4
28 percent	3,703,217	624,139,487	503,828,147	36,359,970	104,491,346	10,180,792	107,142,800	17.2	21.3
28 percent (capital gains)	26,785	5,609,027	4,603,788	832,520	881,324	233,106	902,279	16.1	19.6
		453,258,305		1					
33 percent	1,479,592		387,519,395	79,066,568	92,351,980	26,091,967	96,058,654	21.2	24.8
35 percent	953,005	1,207,912,323	1,094,229,516	565,391,974	315,443,028	197,887,191	310,204,650	25.7	28.3
Form 8615	141,612	2,261,298	2,119,463	1,933,607	433,021	412,180	417,662	18 5	19.7
Joint returns and returns of surviving spouses								1	
All tax rates	45,007,708	4,891,752,548	3,551,237,350	1,216,824,612	696,862,149	301,015,458	671,351,329	13.7	18.9
5 percent	337,555	15,593,888	4,641,531	4,641,039	232,115	232,052	217,500	1.4	4.7
8 percent			-	-			-	[1]	[1]
10 percent	7,461,675	233,071,784	58,906,005	43,502,147	5,600,412	4,350,215	2,787,483	1 2	4.7
10 percent (capital gains)	*4,213	*160,171	*77,716	*42,117	*7,719	*4,212	*3,955	*2.5	*5.1
10 percent (Form 8814)	8,353	-138,525	5,539	5,539	558	558	486	[1]	8.8
15 percent	16,709,755	1,016,954,164	596,232,724	352,266,290	77,237,085	52,839,944	59,722,954	5.9	10.0
15 percent (capital gains)	5,529,189	533,899,738	367,124,356	130,867,940	47,725,496	19,630,191	45,336,826	8.5	12.3
20 percent	310	100,236	84,540	23,450	13,020	4,690	13,071	13.0	15.5
25 percent	10,625,520	1,223,905,148	900,834,689	128,754,297	150,094,705	32,188,574	145,089,787	11 9	16.1
25 percent (capital gains)	231,589	61,242,311	52,745,132	4,876,938	8,752,405	1,219,235	9,176,448	15.0	17.4
28 percent	2,143,229	428,592,377	342,510,762	19,098,089	69,815,561	5,347,465	72,015,394	16.8	21.0
28 percent (capital gains)	13,897	3,763,113	3,027,542	588,695	567,498	164,835	584,197	15.5	19.3
	1,131,196	362,308,081	308,558,893	61,091,865	72,699,532	20,160,315	75,757,072	20.9	24.6
33 percent 35 percent	811,228	1,012,300,062	916,487,919	471,066,207	264,116,042	164,873,172	260,646,156	25.7	28.4
Form 8615	011,220	1,012,300,002	310,407,313	471,000,207	204,110,042	104,073,172	200,040,130		1
Separate returns of married persons	*		-		_		_	[1]	[1]
Ali tax rates	2,108,485	136,551,605	102,807,654	45,840,105	20,964,163	11,645,238	20,321,871	14.9	19.8
									3.0
5 percent	10,117	265,965	65,514	65,468	3,280	3,273	1,947	0.7	
8 percent	-	-	4 070 700	-	105.000	-	-	[1]	[1]
10 percent	281,728	4,356,595	1,076,733	966,686	105,098	96,669	87,815	2.0	8.2
10 percent (capital gains)								[1]	[1]
10 percent (Form 8814)	*4	*-5,747	*1	*1				[1]	[1]
15 percent	1,008,235	30,389,933	18,374,589	11,014,384	2,388,198	1,652,158	2,122,181	7.0	11 5
15 percent (capital gains) .	95,490	12,323,379	9.033,106	6,886,407	1,269,320	1,032,961	1,359,733	11.0	15.1
20 percent		_			-		**	[1]	[1]
25 percent	507,982	29,122,958	21,573,852	4,444,021	3,621,185	1,111,005	3,572,521	12.3	16.6
25 percent (capital gains)	4,866	1,315,935	1,171,238	142,800	194,546	35,700	206,740	15.7	17 7
28 percent	124,490	11,759,524	9,490,940	1,073,073	1,948,746	300,460	1,973,749	16.8	20.8
28 percent (capital gains)	*4	*72,165	*65,438	*10,150	*12,265	*2,842	*12,150	16.8	186
33 percent	47,797	7,417,725	6,318,419	1,141,011	1,480,170	376,534	1,560,199	21.0	24 7
35 percent	27,773	39,533,171	35,637,825	20,096,103	9,941,356	7,033,636	9,424,838	23.8	26.4
Form 8615				_	_	_		[1]	[1]

Footnotes at end of table.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

			Class	fied by the highest	marginal rate at	which tax was com	puted		
Tax rate classes			Modified tax	able income	Tax ge	enerated	In	come tax after cre	dits
	Number of	Adjusted						As a per	centage of
	retums	gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	grass income (8)	(9)
Returns of heads	( * /	(2)	(0)	(,,	(0)	(0)	(//	(0)	(3)
of households									
All tax rates	13,214,442	519,901,431	280,638,442	123,429,229	43,513,314	21,562,027	34,017,461	6.5	12.1
5 percent	27,244	1,006,091	380,654	380,654	19,036	19,033	15,946	16	4.2
8 percent	_	-						[1]	[1]
10 percent	5,603,279	121,227,357	27,953,271	27,153,463	2,784,016	2,715,346	275,522	02	10
10 percent (capital gains)	*986	*24,349	*2,420	*169	*209	*17		[1]	[1]
10 percent (Form 8814)	*2,989	*18,520	°1,496	*1,496	*150	*150	_	[1]	[1]
15 percent	5,809,929	223,527,504	121,059,959	60,345,067	15,123,445	9,051,760	8,908,451	4.0	7.4
15 percent (capital gains)	337,494	21,119,665	13,751,169	4,520,490	1,767,498	678,074	1,567,694	7 4	11 4
20 percent	*304	*52,824	*45,887	*34,318	*8,020	*6,864	*8,013	*15 2	*17.5
25 percent	1.286,824	101,825,294	73,330,222	16,395,359	12,367,097	4,098,840	11,748,378	11.5	16.0
25 percent (capital gains)	9,489	1,887,609	1,608,546	153,628	274,893	38,407	286,877	15.2	17.8
28 percent	75,640	13,176,271	10,440,847	831,399	2,232,697	232,792	2,398,347	18 2	23 0
28 percent (capital gains)	*305	*109,745	*98,190	*18,723	*17,315	*5,242	*18,289	16.7	186
33 percent	39,396	11,384,195	9,848,718	2,128,081	2,419,061	702,267	2,546,649	22.4	25.9
35 percent	20,566	24,542,007	22,117,064	11,466,385	6,499,877	4,013,235	6,243,295	25.4	28.2
Form 8615	_	_	-	-				[1]	[1]
Returns of single persons						l i			
All tax rates	43,990,697	1,694,812,122	1,202,217,129	443,734,023	211,373,335	91,156,766	208,719,282	12.3	17.4
5 percent	811,563	10,426,230	3,278,989	3,278,989	163,979	163,949	168,464	1.6	5 1
8 percent	*651	*5,922	*100	*100	*8	*8	*8	*0 1	*8 0
10 percent	12,140,088	142,951,942	42,927,761	35,438,570	4,122,368	3,543,857	3,565,678	2.5	8.3
10 percent (capital gains)	*3,311	*49,436	*14,838	*1,590	*1,401	*159	*1,401	*2.8	*9.4
10 percent (Form 8814)	*2,197	*5,837	*384	*384	*40	*40	*265	*4 5	*69.0
15 percent	17,300,707	463,608,653	292,638,130	166,342,968	37,581,416	24,951,445	35,730,352	7 7	12.2
15 percent (capital gains)	2,530,597	145,080,212	104,905,546	50,163,493	13,633,951	7,524,524	13,883,637	96	13 2
20 percent	2,346	166,724	134,256	58,513	21,892	11,703	21,909	13.1	16.3
25 percent	9.205,473	536,414,371	415,324,933	92,047,643	71,432,013	23,011,911	71,170,147	13.3	17 1
25 percent (capital gains)	125,074	17,880,791	15,294,440	1,426,913	2,565,689	356,728	2,631,711	147	17.2
28 percent	1,359,858	170,611,315	141,385,599	15,357,409	30,494,342	4,300,075	30,755,310	18 0	21 8
28 percent (capital gains)	12,578	1,664,005	1,412,618	214,953	284,247	60,187	287,643	17.3	20.4
33 percent	261,204	72,148,302	62,793,365	14,705,611	15,753,217	4,852,852	16,194,733	22 4	25 8
35 percent	93,438	131,537,083	119,986,708	62,763,279	34,885,751	21,967,148	33,890,360	25.8	28.2
Form 8615	141,612	2,261,298	2,119,463	1,933,607	433,021	412,180	417,662	18 5	197

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based.

<sup>[1]</sup> Percentage not computed

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

(All figures are estimates based on sar				i		T	ax generated at sp	pecified rate		
Size of	Number		Modified	Tax		5 percent			8 percent	
adjusted gross income	of	Taxable	taxable	generated	Number	Income	Tax	Number	Income	Tax
,	returns	income	income	at all rates	of	taxed	generated	of	taxed	generated
					returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	104,321,332	5,137,137,809	5,136,900,575	972,712,962	12,608,155	66,355,442	3,318,085	*3,328	*11,841	•947
Under \$2,000	332,329	150,737	153,356	10,715	211,765	97,452	4,879		-	-
\$2,000 under \$4,000	363,198	448,522	452,544	37,480	226,958	223,526	11,182		_	
\$4,000 under \$6,000	958,104	888,836	888,849	84,193	181,528	236,306	11,818	-	_	-
\$6,000 under \$8,000	1,106,781	2,340,695	2,342,803	229,186	148,146	221,041	11,051	-	-	
\$8,000 under \$10,000	2,370,122	4,526,677	4,527,971	442,307	199,072	264,606	13,241	*651	<b>*1</b> 00	*8
\$10,000 under \$12,000	2,589,099	8,130,807	8,131,473	797,709	257,721	365,566	18,280		-	-
\$12,000 under \$14,000	2,598,061	11,871,800	11,873,094	1,178,715	267,041	415,451	20,784	-		-
\$14,000 under \$16,000	2,991,349	16,641,877	16,645,702	1,671,832	271,226	496,827	24,850	-	_	_
\$16,000 under \$18,000	3,306,335	21,460,916	21,466,533	2,267,712	292,038	608,894	30,448	-	_	_
\$18,000 under \$20,000	3,583,235	26,124,481	26,128,826	2,900,117	346,238	596,165	29,816	-	_	-
\$20,000 under \$25,000	8,780,721	85,496,749	85,545,976	9,888,565	839,218	1,691,810	84,617	*986	*50	*4
\$25,000 under \$30,000	8,311,926	113,233,995	113,250,263	13,592,847	854,517	2,318,932	115,974	-	_	-
\$30,000 under \$40,000	13,558,142	263,349,704	263,385,954	32,844,794	1,677,185	4,907,611	245,409	-		-
\$40,000 under \$50,000	10,472,437	285,012,273	285,046,843	38,443,590	1,340,457	5,187,542	259,398	•997	*175	*14
\$50,000 under \$75,000	18,236,789	730,289,744	730,331,501	105,556,349	2,955,917	13,627,077	681,440	•655	11,479	*918
\$75.000 under \$100.000	10,420,964	621,931,856	621,926,019	94,697,328	1,611,476	11,791,943	589,641	**40	**37	**3
\$100,000 under \$200,000	10,782,164	1,054,728,764	1,054,664,756	192,474,765	679,156	14,630,737	731,554		_	-
\$200,000 under \$500,000	2,733,040	657,160,294	657,082,123	152,646,998	181,559	5,898,817	294,944	-		-
\$500,000 under \$1,000,000.	523,352	313,445,881	313,355,620	83,871,841	38,075	1,473,113	73,657	-	-	-
\$1,000,000 under \$1,500,000	127,680	138,339,811	138,293,024	38,338,032	11,105	468,823	23,441	-	-	-
\$1,500,000 under \$2,000,000	56,508	87,812,010	87,771,580	24,189,349	5,082	223,770	11,189	-		-
\$2,000,000 under \$5,000,000	83,885	226,492,549	226,432,948	61,785,443	8,108	382,578	19,129	-	_	-
\$5,000,000 under \$10,000,000	21,381	132,899,011	132,869,081	35,001,479	2,545	123,602	6,180		**	
\$10,000,000 or more	13,733	334,359,818	334,333,736	79,761,612	2,023	103,251	5,163			

	Tax generated at specified ratecontinued											
Size of		10 percent		10 (	percent (capital ga	ins)	10 perc	ent (from Form	8814)			
adjusted gross income	Number	Income	Tax	Number	Income	Тах	Number	Income	Tax			
, ,	of	taxed	generated	of	taxed	generated	of	taxed	generated			
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate			
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)			
Total	102,754,108	978,752,225	97,875,223	20,059	92,675	9,268	129,502	67,007	6,735			
Under \$2,000.	150,006	49,397	4,940	_			2,871	2,608	262			
\$2,000 under \$4,000	213,975	183,127	18,313	_	-			-	-			
\$4,000 under \$6,000	865,598	570,472	57,047	-		~	*31	*3	[1]			
\$6,000 under \$8,000	1,080,499	2,055,973	205,597	-	-		-	_	-			
\$8,000 under \$10,000.	2,286,301	4,214,150	421,415	*651	*49	*5	<b>*1</b> ,953	*1,195	•120			
\$10,000 under \$12,000	2,506,961	7,673,030	767,303	-		-	<b>1</b> ,532	*281	*29			
\$12,000 under \$14,000	2,545,750	11,249,404	1,124,940	<b>1</b> ,005	*95	*10	*3,499	*479	*50			
\$14,000 under \$16,000	2,934,558	15,494,044	1,549,404	*1,005	*1,331	<b>1</b> 33	*1,966	*662	•66			
\$16,000 under \$18,000	3,258,952	17,869,645	1,786,965	*651	*189	19	*986	*136	*15			
\$18,000 under \$20,000 .	3,506,309	19,239,835	1,923,984		**	-	*107	*19	*2			
\$20,000 under \$25,000	8,679,959	55,598,408	5,559,841	*2,260	*302	*30	*2,974	*263	•28			
\$25,000 under \$30,000	8,243,108	63,376,554	6,337,655	*624	<b>1</b> ,904	*190	*4,538	*1,897	•191			
\$30,000 under \$40,000	13,470,300	124,878,641	12,487,864	*3,941	*14,778	*1,478	10,008	3,291	334			
\$40,000 under \$50,000 .	10,409,678	110,550,169	11,055,017	*2,272	*14,725	*1,472	6,910	2,088	212			
\$50,000 under \$75,000 .	18,143,302	217,770,560	21,777,056	**7,155	**42,529	**4254	23,898	8,173	824			
\$75,000 under \$100,000	10,357,352	136,641,718	13,664,172				10,959	3,804	383			
\$100,000 under \$200,000	10,655,574	144,643,144	14,464,314	**449	**15,897	**1,590	30,695	19,171	1,923			
\$200,000 under \$500,000 .	2,664,233	36,130,124	3,613,012	••		**	16,732	13,310	1,332			
\$500,000 under \$1,000,000	501,064	6,788,032	678,803	**43	**754	**76	5,454	5,421	542			
\$1,000,000 under \$1,500,000.	119,825	1,612,328	161,233	**	**	••	1,529	1,286	129			
\$1,500,000 under \$2,000,000	52,806	713,549	71,355		-	-	943	970	97			
\$2,000,000 under \$5,000,000	77,148	1,038,682	103,868		-	-	1,313	1,335	134			
\$5,000,000 under \$10,000,000 .	19,069	255,099	25,510	*3	*123	*12	331	335	33			
\$10,000,000 or more	11,781	156,140	15,614				273	283	28			

Footnotes at end of table

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based of	on samplesmo	oney amounts are	in thousands of	dollars)					
				Tax generated	at specified rate	continued			
Size of		15 percent		15	percent (capital ga	ins)		20 percent	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	retums	at rate	at rate	returns	at rate	at rate	retums	at rate	at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	77,067,321	1,720,036,721	258,005,508	12,249,826	605,997,994	90,900,009	13,585	262,511	52,503
Under \$2,000	_			-	-	-	-	_	-
\$2,000 under \$4,000	_	_	-	-	-	-	_	_	
\$4,000 under \$6,000	_	_	-	-	-	-	-	_	
\$6,000 under \$8,000	-		-		-	-	-	_	
\$8,000 under \$10,000	8,220	7,635	1,145	-	-	-	-	_	-
\$10,000 under \$12,000	*7,616	*10,220	*1,533	-		-	-	1	-
\$12,000 under \$14,000	229,932	188,271	28,241			-	-	-	-
\$14,000 under \$16,000	609,335	604,516	90,677	-		-	-	-	_
\$16,000 under \$18,000	1,845,255	2,965,143	444,771	-		-		₩	-
\$18,000 under \$20,000	1,890,537	6,281,407	942,211	-	-	-	-	~	-
\$20,000 under \$25,000	4,689,913	28,180,958	4,227,144		-	-	-	-	-
\$25,000 under \$30,000	5,288,451	47,466,775	7,120,016			-		-	_
\$30,000 under \$40,000	10,755,590	132,775,166	19,916,275	73,364	55,069	8,262	*1,005	<b>1,5</b> 65	*313
\$40,000 under \$50,000	9,719,534	150,596,165	22,589,425	643,883	1,340,249	201,066	*2,259	*8,254	°1,651
\$50,000 under \$75,000	17,751,031	409,648,226	61,447,234	1,489,111	6,530,049	979,540	*2,814	*12,898	*2,580
\$75,000 under \$100,000	10,270,871	370,045,224	55,506,784	2,177,301	10,315,364	1,547,366	*1,552	*5,421	*1,085
\$100,000 under \$200,000	10,579,398	430,919,480	64,637,922	5,094,736	54,416,417	8,162,563	4,761	51,614	10,323
\$200,000 under \$500,000	2,645,244	108,449,214	16,267,382	2,036,408	92,413,743	13,862,128	889	9,878	1,976
\$500,000 under \$1,000,000	497,157	20,464,288	3,069,643	454,604	66,718,338	10,007,762	194	67,550	13,510
\$1,000,000 under \$1,500,000	119,120	4,871,640	730,746	115,847	34,845,051	5,226,761	•12	<b>1866</b>	*173
\$1,500,000 under \$2,000,000	52,503	2,155,770	323,366	52,056	25,591,193	3,838,680	*39	*17,104	*3,421
\$2,000,000 under \$5,000,000	76,830	3,153,000	472,950	78,676	76,365,041	11,454,758	*36	*12,071	*2,414
\$5,000,000 under \$10,000,000	19,016	776,728	116,509	20,466	54,250,845	8,137,627	16	39,198	7,840
\$10,000,000 or more	11,767	476,895	71,534	13,374	183,156,633	27,473,495	•7	*36,092	*7,218
			_		dat specified rate				
Size of	Number	25 percent	Tay	Number 25	percent (capital ga	ins)	Number	28 percent	Tay

				lax generated at specified rate-continued						
Size of		25 percent		25 إ	percent (capital ga	ins)		28 percent		
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	
	of	taxed	generated	of	taxed	generated	of	taxed	generated	
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate	
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
Total	28,087,498	720,621,785	180,155,446	676,189	14,947,825	3,737,032	6,143,950	243,295,195	68,122,655	
Under \$2,000	_	-	-	-	_	_ :	-	-		
\$2,000 under \$4,000	-	_	-		_	-		-	-	
\$4,000 under \$6,000	-	-	-		_	-	-	-		
\$6,000 under \$8,000	-	-	-	-	-	-	-	-	**	
\$8,000 under \$10,000	_	-	-	_	_	-	-	-		
\$10,000 under \$12,000	-	-	-	_	_	-		-	-	
\$12,000 under \$14,000	-	-	-	-	_	-		-		
\$14,000 under \$16,000	-		-	_	-	_		_		
\$16,000 under \$18,000	-		-	-	-	-	-	-	**	
\$18,000 under \$20,000			_		-			-		
\$20,000 under \$25,000	*651	*9,774	*2,444			-	•-	-	-	
\$25,000 under \$30,000	-	-	-	-	-	-	••	-		
\$30,000 under \$40,000	629,589	668,258	167,065	<b>•</b> 997	*291	•73	-	-	**	
\$40,000 under \$50,000	3,191,138	17,276,858	4,319,215	12,720	3,673	919		-	-	
\$50,000 under \$75,000	5,439,071	82,380,227	20,595,057	48,550	81,697	20,431	18,796	62,349	17,458	
\$75,000 under \$100,000	5,761,272	89,357,253	22,339,313	73,760	210,257	52,569	506,484	3,486,158	976,124	
\$100,000 under \$200,000	9,792,108	345,893,671	86,473,418	236,600	1,246,265	311,595	2,556,013	60,481,759	16,934,893	
\$200,000 under \$500,000	2,525,305	142,414,850	35,603,713	186,591	3,164,971	791,263	2,343,027	134,026,913	37,527,536	
\$500,000 under \$1,000,000	478,362	27,253,130	6,813,283	61,405	2,243,792	560,956	457,691	28,712,088	8,039,385	
\$1,000,000 under \$1,500,000	114,908	6,535,296	1,633,824	18,930	1,093,927	273,484	111,110	7,045,108	1,972,630	
\$1,500,000 under \$2,000,000	50,707	2,885,586	721,397	9,965	856,861	214,216	48,891	3,060,452	856,927	
\$2,000,000 under \$5,000,000	74,574	4,253,648	1,063,412	17,340	2,082,547	520,639	72,558	4,568,507	1,279,182	
\$5,000,000 under \$10,000,000	18,420	1,048,881	262,220	5,225	1,295,001	323,751	18,092	1,143,653	320,223	
\$10,000,000 ar mare	11,394	644,353	161,088	4,108	2,668,544	667,137	11,288	708,208	198,298	

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

					Tax g	enerated at s	pecified rate	e-continued				
Size of	28 pe	rcent (capital	gains)		33 percent			35 percent			Form 8615	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
,	of	taxed	generated	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	retums	at rate	at rate	returns	at rate	at rate
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	34,972	1,775,748	497,209	2,432,597	217,358,025	71,728,148	953,005	565,391,974	197,887,191	141,612	1,933,607	412,180
Under \$2,000	-				-				-	19,866	3,899	621
\$2,000 under \$4,000				-		***			-	44,706	45,891	7,961
\$4,000 under \$6,000		-		-		-			-	24,124	82,068	15,261
\$6,000 under \$8,000	_	-		-		-	-			11,892	65,789	12,491
\$8,000 under \$10,000	_	_		_	_		- 1	-	-	*5,862	*40,236	*6,276
\$10,000 under \$12,000		_		_	-		]	-		9,141	82,377	10,460
\$12,000 under \$14,000	-	-	-	-	_	-	_	-	-	•2,293	*19,394	*4,539
\$14,000 under \$16,000								-	-	4,245	48,322	*6,559
\$16,000 under \$18,000		_			_	-	_		_	*1,596	*22,527	*5,335
\$18,000 under \$20,000	_		-				_		_	*651	*11,399	*3,990
\$20,000 under \$25,000	_	_		_	-		-		-	3,213	*64,411	*14,124
\$25,000 under \$30,000	_	_	-					-	_	*3,240	*84,201	*18,425
\$30,000 under \$40,000		_		_	_		_	-	-	*2,549	*81,284	*17,153
\$40,000 under \$50,000	*997	*1,522	*427	_		-		-	-	*1,872	*65,423	°14,304
\$50,000 under \$75,000	*4,638	*3,920	*1,098				_	_	_	*2,528	*152,374	*27,697
\$75,000 under \$100,000	6,663	*22,571	6,319	_		-		_		*624	*46,249	*13,254
\$100.000 under \$200.000	11,785	34,667	9,706	116,491	2,100,756	693,249	1,893	20,838	7,293	*1,549	*190,377	*33,637
\$200,000 under \$500,000	6,142	162,504	45,501	1,623,713	117,897,740	38,906,254	312,173	16,161,375	5,656,481	1,228	338,647	75,294
\$500,000 under \$1,000,000	2,365	272,750	76,370	437,771	61,148,716	20,179,076	397,127	98,011,733	34,304,107	*305	*195,972	*54,624
\$1,000,000 under \$1,500,000	621	94,168	26,367	107,940	15,342,141	5,062,907	101,778	66,280,724	23,198,253	*82	*101,609	*28,066
\$1,500,000 under \$2,000,000	443	84,756	23,732	47,117	6,697,969	2,210,330	44,850	45,460,455	15,911,159	*16	*23,144	*3,477
\$2,000,000 under \$5,000,000	746	379,153	106,163	70,602	10,046,034	3,315,191	67,158	124,086,951	43,430,433	*19	*63,400	*17,161
\$5,000,000 under \$10,000,000	271	226,811	63,507	17,794	2,538,636	837,750	17,141	71,116,532	24,890,786	*8	*53,602	*9,525
\$10,000,000 or more	300	492,926	138.019	11,170	1,586,033	523,391	10.886	144,253,366	50,488,678	*3	*51,010	*11,946

<sup>10,000,000</sup> or more 300 492,926 138,019 11,170 1,586,033 \* Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding.

<sup>&</sup>quot;Data combined to avoid disclosure of information for specific taxpayers

<sup>[1]</sup> Less than \$500.

Tax rate

class

Income tax

generated

Returns of married

persons filing separately

Income

taxed

31,178,817

62,763,279

1,933,607

354,642

93,438

141,612

10,289,010

21,967,148

412,180

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

Income tax

generated

returns

Income

taxed

Joint returns and

returns of surviving spouses

Income

taxed

Income tax

generated

1,788,163

4,013,235

Number

of

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Number

of

	of	taxed	generated	ot	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	104,321,332	5,136,900,575	972,707,439	45,007,708	3,551,237,350	696,859,772	2,108,485	102,807,654	20,964,130
5 percent	12,608,155	66,355,442	3,317,772	7,172,164	44,704,860	2,235,243	121,442	655,174	32,759
8 percent	*3,327	*11,841	*947	*695	*11,515	*921			_
10 percent	102,754,108	978,752,225	97,875,223	44,530,504	593,793,293	59,379,329	2,090,811	14,226,613	1,422,661
10 percent (capital gains)	20,059	92,675	9,268	7,796	63,852	6,385			
10 percent (Form 8814)	129,502	67,007	6,735	112,512	62,195	6,247	1,564	172	18
15 percent	77,067,321	1,720,036,721	258,005,508	36,990,671	1,145,962,704	171,894,406	1,806,807	27,955,070	4,193,260
15 percent (capital gains)	12,249,826	605,997,994	90,899,699	8,029,505	449,353,937	67,403,091	206,360	20,547,630	3,082,144
20 percent	13,585	262,511	52,502	5,096	95,142	19,028	*342	*491	*98
25 percent	28,087,498	720,621,785	180,155,446	14,909,563	480,176,113	120,044,028	711,681	11,825,538	2,956,384
25 percent (capital gains)	676,189	14,947,825	3,736,956	455,113	11,620,845	2,905,211	11,279	462,106	115,527
28 percent	6,143,950	243,295,195	68,122,655	4,088,143	175,306,151	49,085,722	200,060	3,855,597	1,079,567
28 percent (capital gains)	34,972	1,775,748	497,209	20,083	1,395,789	390,821	102	47,375	13,265
33 percent	2,432,597	217,358,025	71,728,148	1,942,423	177,624,746	58,616,166	75,569	3,135,786	1,034,809
35 percent	953,005	565,391,974	197,887,191	811,228	471,066,207	164,873,172	27,773	20,096,103	7,033,636
Form 8615	141,612	1,933,607	412,180				-		**
					Returns of heads	<del></del>		Returns of	
	Tax rate				of households			single persons	
	class			Number	Income	Income tax	Number	Income	Income tax
				of	taxed	generated	of	taxed	generated
				returns	at rate	at rate	returns	at rate	at rate
				(10)	(11)	(12)	(13)	(14)	(15)
All tax rates				13,214,442	280,638,442	43,512,678	43,990,697	1,202,217,129	211,370,859
5 percent				476,078	1,869,881	93,494	4,838,471	19,125,527	956,276
8 percent				*985	*50	*4	*1,647	*274	*21
10 percent				13,172,306	106.792.695	10.679.270	42,960,488	263,939,624	26,393,962
10 percent (capital gains)				*3,781	*12,443	*1,244	8,481	16,379	1,638
10 percent (Form 8814)				13,210	4.246	428	2,216	395	41
15 percent				7,565,745	106,964,432	16,044,665	30,704,099	439,154,515	65,873,177
15 percent (capital gains)				327,570	13,008,393	1.951.259	3,686,390	123,088,034	18,463,205
20 percent				*453	*41,961	*8,392	7,693	124,917	24,983
25 percent				1,429,752	29,170,445	7,292,611	11,036,502	199,449,690	49,862,422
25 percent (capital gains)				14,646	298,690	74,673	195,152	2,566,183	641,546
28 percent				135,602	5,559,687	1,556,712	1,720,146	58,573,761	16,400,653
28 percent (capital gains)				831	30,457	8,528	13,957	302,128	84,596
22				50.000	5 440 070	4 700 400	254.040	04 470 047	40 000 040

59,962

20,566

5,418,676

11,466,385

Number

of

NOTE: Detail may not add to totals because of rounding

33 percent.....

35 percent.

Form 8615..

<sup>\*</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.

### Section 4

# Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 2005 to reflect changes in the law.

#### Additional Child Tax Credit

(line 68, Form 1040)

See "Child Tax Credit."

#### Additional Standard Deduction

(included in line 40. Form 1040)

See "Standard Deduction."

#### **Additional Taxes**

(line 44, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

# **Adjusted Gross Income Less Deductions**

See "Adjusted Gross Income Less Deficit."

# **Adjusted Gross Income Less Deficit** $\Delta$ (line 37, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received:
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes:
- Alimony and separate maintenance

payments;

- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust:
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- · Prizes, awards, and gambling winnings;
- · Jury duty fees;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends; and
- Alternative trade adjustment assistance payments;

Some reported income was fully or partially excluded from total income for 2005. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 35, Form 1040) were subtracted to arrive at adjusted gross income (line 37, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- One-half of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Certain student loan interest;
- Tuition and fees deduction:
- Domestic production activities deduction;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Attorney fees and court costs paid after October 22, 2004, for actions settled or decided after that date involving certain unlawful discrimination claims but only to the extent of gross income from such actions; and
- Deduction for clean-fuel vehicles;

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 36 was greater than the amount on line 22).

### **Adjusted Gross Income or Loss**

See "Adjusted Gross Income Less Deficit."

### Adjustments

See "Statutory Adjustments."

### Adoption Credit $\Delta$

(line 53, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2004 for an adoption that became final in 2005 or later, or for qualified expenses paid in 2005, for an adoption that was final in or before 2005. The credit could have been as much as \$10,630 for each child.

# Advance Earned Income Credit Payments

(line 61, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

### **Alimony Paid**

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

### **Alimony Received**

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

#### All Other Taxes $\Delta$

(lines 58, 59, 60, 62, 63 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; additional tax on health savings account distributions; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets

credit and credit for employer provided child care facilities; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; section 72 penalty taxes; excise tax on stock compensation from an expatriated corporation; an additional tax on income from a nonqualified deferred compensation plan; interest of the tax due from the sale of residential lots and timeshares; and the statistics included tax from recapture of education credits. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item not included in all other taxes but instead is included in "total income tax" is tax from Form 4970, Tax on Accumulation Distribution of Trusts. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### **Alternative Minimum Tax**

(line 45, Form 1040)

The alternative minimum tax (AMT) was levied on income including benefits received in the form of deductions and exclusions, which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$58,000. The maximum amount for a single or head of household taxpayer was \$40,250, and for a married couple filing separately, \$29,000. The

AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$273,500. For joint returns the range was \$150,000 to \$382,000, and for married couples filing separately, the range was \$75,000 to \$191,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (the first \$87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 44, Form 1040 minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

# Archer Medical Savings Account Deduction $\Delta$

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,722.50 (\$3,937.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, *Archer MSA's and Long-Term Care Insurance Contracts*, was used for the medical savings accounts.

#### **Basic Standard Deduction**

(included in line 40, Form 1040)

See "Standard Deduction."

# **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by

individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2007 issue of the *Statistics of Income Bulletin*.

# **Business or Profession Net Income Less Loss**

See "Business or Profession Net Income or Loss."

### **Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

# Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

# Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Capital Gains and Losses**

See "Sales of Capital Assets, Net Gain or Loss."

# Casualty or Theft Loss Deduction, Nonbusiness $\Delta$

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. For 2005, casualty and theft losses that occurred in the Hurricane Katrina, Rita, or Wilma disaster areas after August 24, 2005 were not subject to these limitations. (See also "Total Itemized Deductions.")

# **Casualty or Theft Loss of Income- Producing Property**

(included in line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

# Certain business expenses of reservist, performing artist, and fee-basis government officials

(line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized their deductions.

### **Child Care Credit**

(line 48, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under

age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with adjusted gross income of \$15,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$15,000 up to \$43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

### Child Tax Credit $\Delta$

(line 52, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepchild, grandchild, adopted child, or qualifying foster child for whom the taxpayer claims a dependent exemption. New for 2005, taxpayers, who could not claim children as a dependent exemption, may have been able to claim them for the child tax credit, using form 8901. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. The credit was phased out by \$50 for each \$1,000,

or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, head of households, or widow(ers).

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 68, Form 1040). The credit limit based on earned income was 15 percent of the taxpayers earned income that exceeded \$11,000. Members of the US Armed Forces, who served in a combat zone. had their nontaxable combat pay count as earned income in figuring this credit. For 2005, a taxpayer could have elected to use 2004 earned income in figuring the Additional Child Tax Credit if their 2004 earned income was greater than 2005 and their main home was in the Hurricane Katrina. Rita, or Wilma disaster areas.

#### Contributions Deduction $\Delta$

(lines 15a-18, Schedule A)

deduct contributions **Taxpayers** could to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayers AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more. a written acknowledgment from the qualified recipient organization was required. For 2005, cash contributions paid after August 27, 2005, to a qualified charitable organization were not subject to the overall limitation on itemized deductions or the 50 percent AGI income limitation.

# **Credit for Federal Tax on Gasoline and Special Fuels**

(line 70b, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded.

### Credit for the Elderly or Disabled

(line 49, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

# **Credit from Regulated Investment Companies**

(line 70a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

#### Credit to 2006 Estimated Tax

(line 74, Form 1040)

This amount was the part of the overpayment of 2005 tax which taxpayers specifically requested to be credited to their estimated tax for 2006. (See also "Overpayment" and "Estimated Tax Payments.")

### **Deduction of Self-Employment Tax**

(line 27, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also "Self-Employment Tax.")

#### **Dividends**

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks,

savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers whose other income was taxed at the 10 percent or 15 percent rate).

# **Domestic Production Activities Credit** $\Delta$ (line 35, Form 1040)

A taxpayer could have deducted up to 3 percent of qualified production activities with some limitations. Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, exchange. Other dispositions were also deductible, such as tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States.

### Earned Income Credit $\Delta$

(line 66a, Form 1040)

The earned income credit (EIC) for 2005 was a maximum of \$2,662 for one qualifying child, \$4,400 for two or more qualifying children, and \$399 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$31,030 (\$35,263 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to

be less than \$33,030 for one child and \$37,263 for two or more children. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$11,750 (\$13,750 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from selfemployment. A taxpayer, who was a member of the US Armed Forces and served in a combat zone, had certain pay excluded from their income. The taxpayer could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$2,700 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreignearned income exclusion. For 2005, taxpayers could have elected to use 2004 earned income to figure the EIC if their income was greater in 2004 than 2005 and if their main home was in the Hurricane Katrina, Rita, or Wilma disaster area.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

# **Earned Income Credit, Refundable Portion**

See "Earned Income Credit."

# **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

# **Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

#### **Education Credits \Delta**

(line 50, Form 1040)

There were two credits available, the Hope credit and the Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. The credits were phased out for AGI between \$43,000 and \$53,000 (\$87,000 and \$107,000 for married filing jointly). A taxpayer could not take either credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first \$1,000 of qualified tuition and related expenses and 50 percent credit of the next \$1,000 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return. In tax year 2005, education credits were expanded for students attending an eligible education institution in the Gulf Opportunity Zone (GOZ). The Hope credit was increased to 100 percent of the first \$2,000 and 50 percent of the next \$2,000 for GOZ students. The Lifetime Learning credit was also increased for GOZ students from 20 percent to 40 percent.

# **Education IRA (Coverdell Education Savings Accounts)**

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The

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earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$190,000 and \$220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

### **Educator Expenses**

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2005, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions.

### **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

# **Empowerment Zone and Renewal Community Employment Credit**

(included in line 55c, Form 1040)

Both the empowerment zone and renewal community credits were available to taxpayers for qualified wages paid or incurred during 2005. Parts of designated urban and rural areas in the United States qualified to receive the benefits of this credit.

### **Estate or Trust Net Income or Loss**

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

#### **Estate or Trust Net Income Less Loss**

See "Estate or Trust Net Income or Loss."

### Estimated Tax Payments $\Delta$

(line 65, Form 1040)

This figure represents the total of the tax payments made for 2005 using Form 1040-ES, and any overpayment from the taxpayer's 2004 return that was applied to the 2005 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2005, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2004 (110 percent of the tax shown on Form 1040 for 2004 (110 percent of the tax shown on Form 1040 for 2004 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

# Excess Social Security Taxes Withheld $\Delta$

(line 67, Form 1040)

If a taxpayer earned more than \$90,000 in total wages from two or more employers in 2005, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore,

all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exemptions $\Delta$

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$3,200 deduction was allowed for each exemption claimed if adjusted gross income was less than \$109,475. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependants.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2005:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19 or a fulltime student under age 24 or any age that was permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2005;
- 4) The individual lived with the taxpayer for more than half of 2005;
- 5) The individual met certain citizenship requirements;
- 6) The individual did not file a joint return with his or her spouse;

These statistics classify the exemptions as children at home, children away from home, parents, and other. For 2005, taxpayers, if they met certain criteria, could have claimed an additional \$500 exemption per person (up to \$2000) if they provided housing to a person displaced by Hurricane Katrina.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$145,950 and was completed at \$268,450; for married persons filing jointly and surviving spouses, the phaseout began at \$218,950 and was completed at \$341,450; for heads of household, the phaseout began at \$182,450 and was completed at \$304,950; and for married persons filing separately, the phaseout began at \$109,475 and was completed at \$170,725.

#### Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

#### Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

#### Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

### Filing Status

See "Marital Filing Status."

### Foreign-Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$80,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Income.")

### **Foreign Housing Deduction**

(included in the total on line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2005.

### Foreign Tax Credit

(line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2005 could be carried back 1 year and then forward 10 years.

#### Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form is classified by the form on which it was actually filed.

The forms represented different levels of complexity in regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not The Form 1040A could itemize deductions. only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2005 Forms.)

### **Gambling Earnings**

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling carnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Income.")

### **Gambling Loss Deduction**

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

#### General Business Credit $\Delta$

(line 55a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the work opportunity credit,
- the welfare-to-work credit,
- the research credit,
- the low-income housing credit,
- the enhanced oil recovery credit,
- the disabled access credit,
- the renewable electricity production credit.
- the Indian employment credit,
- the credit for employer social security and Medicare taxes paid on employee tips,
- the orphan drug credit,
- the new markets credit.
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- qualified railroad track maintenance credit,
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- the community development corporation credit.
- the Alaska pipeline liability fund credit,
- the credit from electing large partnerships,
- and credit for employers affected by Hurricane Katrina, Rita, or Wilma

Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

#### **General Sales Tax Deduction**

See "Sales Tax Deduction."

# **Health Coverage Credit (formerly Health Insurance Credit)**

(line 70c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance for 2005 minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount.

# **Health Savings Account Deduction** $\Delta$ (line 25, Form 1040)

A taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,650 (\$5,250, if family coverage). These limits were \$600 higher if the taxpayer was age 55 or older (\$1,200 if both spouses were 55 or older) A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare.

### Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

### Household Employment Taxes $\Delta$

(line 62, Form 1040)

Taxpayers paying domestic employees more than \$1,400 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

### **Income Subject to Tax**

See "Modified Taxable Income."

#### **Income Tax After Credits**

(line 57 minus part or all of line 66a, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 56, Form 1040) from income tax before credits (line 46, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

#### **Income Tax Before Credits**

(line 46, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Income averaging for farmers and fishermen), or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), and the alternative minimum tax (line 45). (See also "Tax Generated.")

#### **Income Tax Withheld**

(line 64, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

# Individual Retirement Arrangement (Deductible) Payments $\Delta$

(lines 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and the Roth IRA, information on these two IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. The deduction for taxpayers not covered by a retirement plan at work, the deduction was phased out for modified AGI (on a joint return) between \$150,000 and \$160,000. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$70,000 and \$80,000 of modified AGI for married persons filing jointly and surviving spouses; between \$50,000 and \$60,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$150,000 and \$160,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$4,000 (\$4,500 if age 50 or older). Married couples filing a joint return could contribute up to \$4,000 (\$4,500 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$8,000 (\$9,000)

if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawls from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

# Individual Retirement Arrangement Taxable Distributions $\Delta$

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free rollover distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, and distributions from a Roth IRA. If a taxpayer converted from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. For 2005, qualified hurricane distributions were not subject to the additional 10 percent tax on early distributions by taxpayers affected by Hurricane Katrina, Rita, and Wilma

#### Interest Paid Deduction

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage

interest for 2005 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed on the capital gain tax rates or qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

#### **Interest Received**

See "Taxable Interest Received."

### Interest, Tax-Exempt

See "Tax-Exempt Interest."

# **Investment Interest Expense Deduction** (line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

#### Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

#### **Itemized Deduction Limitation**

See "Total Itemized Deductions."

#### **Limited Miscellaneous Deductions**

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

### Long-Term Capital Gain or Loss

(line 15, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also "Sales of Capital Assets, Net Gain or Loss.")

# Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

### **Long-Term Loss Carryover**

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

### **Marginal Tax Rates**

Different portions of taxable income are taxed at different rates. The tax rate applied to the las dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

### **Marital Filing Status**

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons:
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 2003 or 2004, and had a qualifying dependent.

# Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

# Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

### **Medical Savings Account Deduction**

See "Archer Medical Savings Account Deduction."

#### Minimum Tax Credit

(line 55b, Form 1040)

A minimum tax credit could be taken for 2005 by certain taxpayers who paid alternative minimum tax for 2004 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2005, the excess could be carried forward to later years.

# Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

# Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

### **Miscellaneous Itemized Deductions**

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible.

(See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

#### **Modified Taxable Income**

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, Parents' Election To Report Child's Interest and Dividends attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 10 percent rate, as well as the parent's taxable income.

For prior year returns included in the 2005 statistics, a modified taxable income was calculated by using the tax rate schedule for 2005 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

### Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

### Net Capital Gain in AGI less Loss

See "Sales of Capital Assets, Net Gain or Loss."

# **Net Long-Term Gain or Loss from Sales of Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss," also "Long-Term Capital Gain or Loss."

### **Net Operating Loss**

(included in line 21, Form 1040)

The excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AG1 for the current year and carried forward up to 20 years. (See also "Other Income.")

# **Net Short-Term Gain or Loss from Sales of Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss," also "Short-Term Capital Gain or Loss."

# Nonconventional Source Fuel Credit $\Delta$ (included in line 55c, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be coke and coke gas, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

### **Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

#### Nontaxable Returns

See "Taxable and Nontaxable Returns."

### **Nontaxable Combat Pay Election**

(line 66b, Form 1040)

For Tax Year 2005, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

### **One-Half of Self-Employment Tax**

See "Deduction for Self-Employment Tax."

### **Ordinary Dividends**

(line 9a, Form 1040) See "Dividends."

### **Other Adjustments**

(included in line 36, Form 1040) See "Statutory Adjustments."

#### **Other Income**

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayers qualified higher education expenses), taxable distributions from health savings accounts or Archer MSA's, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and non-qualified dividends (non-qualified) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2005) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

#### Other Income Less Loss

See "Other Income."

### Other Payments

(line 70, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels", "Credit from Regulated Investment Companies", and "Health Coverage Credit" (Formally known as Health Insurance Credit).

#### **Other Tax Credits**

(included in lines 54b, 55c, 56, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

#### **Other Taxes Deduction**

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

### Overpayment

(line 72, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2006 Estimated Tax" and "Refund.")

### **Overpayment Refunded**

(line 73a, Form 1040)

See "Overpayment" and "Refund."

# Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 2006;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2005 that was more than \$800 but less than \$8,000;
- had no estimated tax payments for 2005;
- did not have any overpayment of tax shown on his or her 2004 return applied to the 2005 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income" and "other income.")

# Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one

partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

# Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

### **Passive Activity Losses**

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

# Payment with Request for Extension of Filing Time $\Delta$

(line 69, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

### Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income.

The amount which could be deducted was based on net earnings from self- employment.

# Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

# Penalty Tax on Qualified Retirement Plans $\Delta$

(line 60, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA in excess of the legal limitation for the year (the lesser of \$4,000, \$8,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

#### **Pensions and Annuities**

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

## Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

# Predetermined Estimated Tax Penalty

(line 76, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 75 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2005 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

### **Qualified Dividends**

(line 9b, Form 1040)

See "Dividends."

#### **Real Estate Taxes**

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

### **Recapture Taxes**

(included in line 63, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

#### Refund

(line 73a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

### Refund Credited to Next Year

(line 74, Form 1040)

See "Credit to 2006 Estimated Tax."

### **Regular Tax Computation**

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or

qualified dividends taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

#### Rent and Royalty Net Income

(lines 24, Schedule E)

This amount was the combination of rent income and royalty income. It is possible for a taxpayer to have both rent and royalty income and losses.

#### **Rent and Royalty Net Loss**

(lines 25, Schedule E)

This amount was the combination of rent losses and royalty losses. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

#### **Rent Net Income or Loss**

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses." and "Total Rent and Royalty Income or Loss in AGI.")

#### **Rent Net Income Less Loss**

See "Rent Net Income or Loss."

#### Retirement Savings Contribution Credit

(line 51, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted

gross income was less than or equal to \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly).

#### Roth IRA

(lines 16-25c, Form 8606)

Unlike traditional IRAs, contributions to a Roth IRA were not deductible. qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$4,000 (\$4,500 if age 50 or older), \$8,000, (\$8,500, or \$9,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Some taxpayers were also eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Married taxpayers filing separately could not take advantage of this rollover provision. (See also "Individual Retirement Arrangement Taxable Distributions.")

#### **Royalty Net Income or Loss**

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

#### **Royalty Net Income Less Loss**

See "Royalty Net Income or Loss."

#### **S** Corporations

See "Partnership and S Corporation Net Income or Loss."

#### Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries:
- wages;
- commissions:
- bonuses;
- tips;
- · fees:
- excess reimbursement of employee business expenses;
- moving expenses allowances;

- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees:
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for the statistics.

#### Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions were considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("long-term loss carryover" and "short-term loss carryover" in the statistics).

The maximum rate for most net capital gains was 15 percent (generally, 5 percent for taxpayers in the 10- or 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Qualified 5-year gain (long term capital gain from sale or other disposition of property held more than five years) were taxed at 8 percent to the extent the gain would otherwise be taxed at 10 percent. Therefore, the long-term capital gain tax rate could be 5-percent, 8-percent, 10-percent, 15-percent, 25-percent, or 28-percent.

Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

#### Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

### Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property.

#### **Sales Tax Deduction**

(line 5b, Schedule A)

Taxpayers could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

#### Schedule D Capital Gain Distributions

See "Sales of Capital Assets, Net Gain or Loss."

#### Self-Employed Health Insurance Deduction

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

#### Self-Employment Tax $\Delta$

(line 58, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2005 was \$90,000. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also subject to the Medicare tax portion. (See also "Total Tax Liability.")

#### **Short-Term Capital Gain or Loss**

(line 7, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

#### Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

#### **Short-Term Loss Carryover**

(line 6, Schedule D)

These are short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

#### Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. See "Adjusted Gross Income Less Deficit."

#### **Social Security Benefits**

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

#### Social Security and Medicare Taxes $\Delta$

For 2005, the maximum wages subject to social security tax (6.2%) increased to \$90,000. All wages are subject to medicare tax (1.45%).

#### **Social Security and Medicare Tax on Tip Income**

(line 59, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

#### Standard Deduction $\Delta$

(included in line 40, Form 1040)

For 2005, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,000 or \$1,250 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$5,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$10,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$5,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,000 deduction each for age and blindness.

Head of Household

Basic deduction of \$7,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$800 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

#### State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2005 that was paid or deducted before 2005, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

#### **State and Local Income Taxes**

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2005; had paid state and local income taxes directly during 2005 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

#### **State and Local Taxes**

(line 5, Schedule A)

This is the total of State and Local Income Taxes (line 5a) or Sales Tax Deduction (line 5b). The taxpayer could elect to use either line, but not both.

#### Statutory Adjustments $\Delta$

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2005, statutory adjustments included educator expenses, certain business expenses of certain reservists, performing artists, and fee-basis government officials, health savings account deduction, moving expenses, the deduction for one-half of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included Archer medical savings account deductions, deduction for clean-fuel vehicles, performing-arts-related expenses, jury duty pay received by the taxpayer and given to the employer if the taxpayer

continued to receive wages while on jury duty, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

#### Student Loan Interest Deduction $\Delta$ (line 33, Form 1040)

For 2005, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AG1 between \$50,000 to \$65,000 (\$105,000 to \$135,000 for taxpayers filing a joint return).

#### **Tax Credits**

See "Total Tax Credits."

#### Tax Due at Time of Filing

(line 75, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

#### Tax from Recomputing Prior-Year Investment Credit

(included line 63, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also tax from recapture of an education credit was reported here.

#### Tax Generated $\Delta$

(line 44, Form 1040)

This amount was the tax computed on modified taxable income. The tax rates for 2005 were 10, 15, 25, 28, 33, and 35 percent. The 10percent bracket applied to taxable income equal to or below \$7,300 for single filers and married persons filing separately; \$14,600 for joint filers or surviving spouses; and \$10,450 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$29,700 for single filers; \$59,400 for joint filers or surviving spouses; \$29,700 for married persons filing separately; and \$39,800 for heads of household. The 25.0 percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$71,950 for single filers; \$119,950 for joint filers or surviving spouses; \$59,975 for married persons filing separately; and \$102,800 for heads of household. The 28 percent tax rate applied to taxable income in excess of the 25 percent tax bracket ceiling and equal to or below \$150,150 for single filers; \$182,800 for joint filers or surviving spouses; \$91,400 for married persons filing separately; and \$166,450 for heads of households. The 33 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$326,450 for single filers, joint filers, or surviving spouses and heads of households and \$163,225 for married persons filing separately. The 35 percent tax rate applied to taxable income in excess of the upper boundary for the 33 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4. 3.5, and 3.6.

If children under age 14 had investment income that exceeded \$1,600, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,600 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,600 was included on

either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$800 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income")

#### Tax Payments

(lines 64, 65, 67, 69-71, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2004 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 66a, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.") Also, the additional child credit was included on the tax return as a payment but not treated that way for the statistics.

#### Tax Penalty

(line 76, Form 1040)

See "Predetermined Estimated Tax Penalty."

#### **Tax Preparation Fees**

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

#### Tax Rates, Tax Rate Classes

See "Tax Generated."

#### Tax Withheld

(line 64, Form 1040)

See "Income Tax Withheld."

#### **Tax-Exempt Interest**

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

#### **Taxable and Nontaxable Returns**

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax". Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also, "Total Income Tax.")

#### Taxable Income

(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

#### **Taxable Interest (Received)**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

#### Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

### Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

#### **Taxable Social Security Benefits**

(line 20b, Form 1040)

See "Social Security Benefits."

#### **Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

#### **Total Income**

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

#### **Total Income Tax**

(line 57 + any Form 4970 tax on line 63 - line 66a, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit). For 2005, total income tax included the tax from Form 4970 (\$425 thousand). It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

#### Total Itemized Deductions $\Delta$

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$145,950 (\$72,975 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of \$145,950 (\$72,975) or b) 80 percent of the non-exempt deductions. Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

#### **Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

#### Total Rent and Royalty Income or Loss (line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carryover from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

#### **Total Statutory Adjustments**

(line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36) (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36).

#### Total Tax Credits $\Delta$

(lines 56, 66a, Form 1040)

For this report, total tax credits consists of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) credit for the elderly and disabled;
- (4) education credits;
- (5) retirement savings contributions credit;
- (6) child tax credit;
- (7) adoption credit;
- (8) mortgage interest credit;
- (9) District of Columbia first time homebuyers credit;
- (10) general business credit;
- (11) minimum tax credit;
- (12) qualified electric vehicle credit;
- (13) empowerment zone and renewal community employment credit;
- (14) alcohol used as fuel credit;
- (15) renewable electricity, refined coal, and Indian coal production credit;
- (16) nonconventional source fuel credit and;
- (17) other tax credits;
- (18) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and

is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit – see "Child Tax Credit") or used to offset any other taxes.

#### **Total Tax Liability**

(line 63 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, Indian employment credit, new market credit, employerprovided child care facilities credit, tax from recapture of federal mortgage subsidy, taxes from qualified plans (including individual retirement accounts) and other tax favored accounts. Section 72 penalty taxes, household employment taxes, tax on golden parachute payments and Form 4970 tax. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit" and "Additional Child Tax Credit"), limited to zero. For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

#### **Total Tax Payments**

See "Tax Payments."

#### **Total Taxable IRA Distributions**

See "Individual Retirement Arrangement Taxable Distributions."

#### Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

#### **Tuition and Fees Deduction**

(line 34, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

#### **Type of Tax Computation**

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, returns are included with regular tax. (See also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates, 5, 8, 10, 15, 20, 25, or 28 percent.

#### **Unemployment Compensation**

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

### Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment eosts incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, Employee Business Expenses. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

### Section 5

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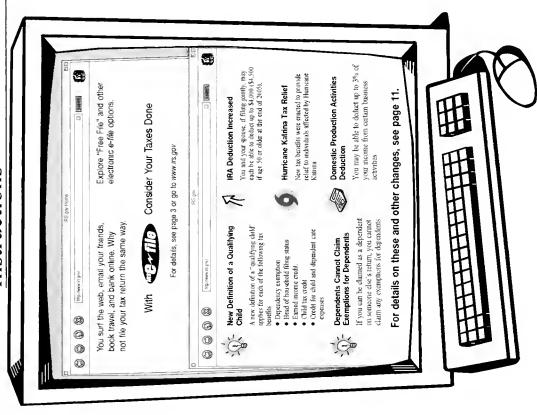
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Department of the Treasury Internal Revenue Service

Note. This booklet does not contain any tax forms.

# 2005 1040

# nstructions



# A Message From Dear Taxpayer, the Commissioner

American taxpayers made history in 2005 For the first time, over half of all individuals filed their tax returns electronically. More than 68 million people "e-filed" E-file is fast, secure, and accurate The software catches errors that may otherwise hold up the processing of a paper return. Refunds come a lot sooner. I encourage you to consider this option. Taxpayers who file electronically prefer it

IRS gov (www irs gov) was visited over 137 million times during last year's filing season, making it one of the most used websites in America IRS gov provides ready access to all IRS forms and publications, answers to frequently asked questions, and interactive features, such as Where's My Refund. The Withholding Calculator, and the EITC Assistant eligibility tool. In addition, Free File, also available through IRS gov, provides free and convenient access to e-file. This free service was used by five million taxpayers last year.

year We achieved an all-time high for the accuracy of our answers IRS-sponsored volunteer return preparation has almost doubled since 1999, helping more than two million people file returns

The IRS also answered over 33 million toll-free calls from taxpayers last

As we improve services to taxpayers, the IRS continues to emphasize fair and balanced enforcement of the law. Americans have every right to be confident that when they pay their taxes, neighbors and competitors are doing the same I hope this tax booklet is useful to you. For further information, you may

I hope this tax booklet is useful to you. For further information, you may contact us online at www.irs.gov or call our toll-free numbers 1-800-829-1040 for individuals and 1-800-829-4933 for businesses

Sincerely,

Went W. Erm

Mark W. Everson

# The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

- 2

Cat No 24811V



# consider it done

# What is IRS e-file?

It's the fastest, castest, and most convenient way to file your moome tax return electromically. So easy, over 68 million taxpayers preferred e-file over filing a paper moome tax return last year. Visit the IRS website at wow.irs gavlefile for all the details and latest information

# What are the benefits?

# Millions Eligible for Free File!

- Five File allows qualified taxpayers to prepare and e-file their own tax returns for free using commercially available online tax preparation software
- Review online tax software provider offerings and determine if you are eligible by visiting the Free File page at

# Fast! Easy! Convenient!

- Get your refund in half the time as paper filers do, even faster and safer with direct deposit. See page 59
- Sign electronically and file a completely paperless return. See page 61
- Receive an electronic proof of receipt within 48 hours after the IRS received your return
- If you owe, you can e-file and authorize an electronic funds withdrawal or pay by credit card. If you e-file before April 17 2006, you can schedule an electronic funds withdrawal from your checking or savings account as late as April 17, 2006. See page 60
  - Prepare and file your federal and state returns together and save time

# Accurate! Secure!

- IRS computers queckly and automatically check for errors or other missing information
- The chance of being audited does not differ whether you e-file or file a paper income tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have access to credit card numbers

Visit the IRS website at www 11s.gov/efile for details

# How to e-file?

### PROVIDER AUTHORIZED Use an Authorized IRS e-file

# Use a Personal Computer

preparation software are all you need. Best of all, you can e-file from the comfort of your home 24 hours a day, 7 days a week. Visit www.irs.gov for details IRS approved tax preparation software is available You can file your income tax return in a fast, easy, convenient way using your personal computer. A computer with a modern or internet access and tax

for online use on the Internet, for download from the Internet, and in retail stores. Visit www.rrs.gov/efile for details

You can have a tax professional prepare your return and transmit it for you electronically.

Tax professionals can charge a fee for IRS e-file Fees can vary depending on the professional and the specific services rendered.

You can prepare your return, take it to an Authorized IRS e-file Provider, and have the provider transmit it electromically to the IRS, or

for their clients. As a taxpayer, you have two options

Many tax professionals electronically file tax returns

Provider

If you do not qualify for the Free File options, visit our Partners Page at www.irs gov/efile for partners that offer other free or low-cost filing options

# Tax Return Page Reference

Questions about what to put on a line? Help is on the page number in the circle.

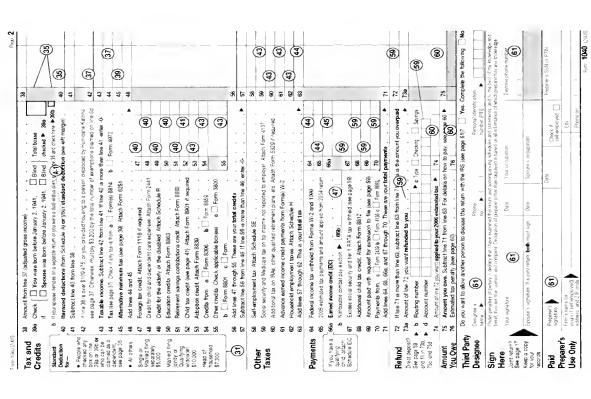
(See		Your first name and initial		Your social security number
on page 15	- D		[1	(16) Spouse's social security number
label. Otherwise, H	누운	FREE PROPERTY OF TWO PARESTS OF SEC 1999 16	1	You must enter your SSN(s) above
or type	<u>ਂ</u> ਵ	City form or post office, state, and ZIP code. If you have a lowgn-address, see pupp 16		Checking a box below will not change your tax or refund
ection Campaign	ᆀ	to go to th	■ (91 eged ees) pur	You Spouse
Filing Status	- ~	] *(E)	Head of household (with qualifying person). (See page 17, II) the qualifying person is a child but not your dependent, enter	affying person). (See pag id but not your depender
Check only one box	es	Marmed filing separately Enter spouse s SSN above and full name here. ▼ 5 □ Out	this child's name here ▼ Qualifying widow(er) with d	epandent child (see pa
Evenotions (18)	3/	Yourself. If someone can claim you as a depandent, do not	check box 6a on 6a and 6b	Boxes checked on 6s and 6b
) and the same		Dependents: (2) Dependents	(3) Dependent's (4) Virgalisms	ng on 8c who:
		(i) Firstname (155 name social periority number)		
If more than four dependents, see	۹	(3)		or separation (see page 20)
page 19	)	3)		not antered above
	Þ	Total number of exemptions damed		Add numbers on large above P
amooul	~			(S)
(62)	8	Taxable interest Attach Schedule B if required		(Z)
Attach Form(s) W-2 here. Also	ي م	Tax-exempt interest Do not include on line 88 (8-) 8b	8	8
attach Forms	•		(8)	
1099-R of tax	우 :	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	ee page 23)	3) (%
AS WILLIAM.	= 2	All mony received		1 +
:		Capital gain or (loss). Attach Schedule Did required. If not required, check here. ▶	heck here	13 (24
get a W-2.	4 t	Other gains of (losses) Attach Form 4/97	h Taxable amount (see page 25)	(52)
ee page 22 /	\$	Pensions and annumes 16a (25)		
Endose but do not affach, any	₽ 9	orporations	rtach	18
payment Also. please use	<u> </u>	· · ·		(3)
3'	g			(Z)
3	ដឧ	Other income. List type and amount (see page 29). Add the amounts in the far right column for lines 7 through 21. This is your total income. >>	urtotal income ▶	22
Adinotod	23	Educator expenses (see page 29)	8	
Aujusteu	54	5	(R)	
Income	ñ	+	8	
	8	æ	(R)	
	22	+	3)	
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# Tax Return Page Reference

Questions about what to put on a line? Help is on the page number in the circle.



# **RS Customer Service Standards**

At the IRS, our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the

following areas.

- Easier filing and payment options.
- Access to information. Accuracy.
- Prompt refunds.
- Canceling penalties.
- Resolving problems.
  - Simpler forms.

If you would like information about the IRS standards and a report of our accomplishments, see Pub. 2183.

# Help With Unresolved Tax Issues

# Office of the Taxpayer Advocate

# Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer

interests and concerns within the IRS by protecting your nghts and resolving problems that have not been fixed The Taxpayer Advocate independently represents your

through normal charmels

make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your While Taxpayer Advocates cannot charge the tax law or case is given a complete and impartial review

# Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with.

- A "fresh look" at your new or on-going problem.
  - Timely acknowledgment,
- The name and phone number of the individual assigned
  - Updates on progress,
- Timeframes for action, Speedy resolution, and
  - Courteous service

### Be Prepared To Provide Information You Should

- Your name, address, and social security number (or employer identification number),
- Your telephone number and hours you can be reached.
  - The type of tax return and yearts) unvolved,
- Your previous attempts to solve the problem and the A detailed description of your problem. office you contacted, and
- Description of the hardship you are facing and supporting documentation (if applicable)

# How To Contact Your Taxpayer Advocate

- Call the Taxpayer Advocate's toll-free munber.
- Call, write, or fax the Taxpayer Advocate office in your area (see Pub. 1546 for addresses and phone
- TTY/TDD help is available by calling 1-800-829-4059
  - Visit the website at www.irs.gov/odvocate.

# Quick and Easy Access to Tax Help and Forms



If you live outside the United States, see Pub. 54 to find out how to get help and forms



### Internet

You can access the IRS website 24 hours a day. days a week, at www irs gor to

- Access commercial tax preparation and o-file services available free to eligible taxpayers,
- Check the status of your 2005 refund,
- Download forms, instructions, and publications,
- Order IRS products online,
- Research your tax questions online,
- Figure your withholding allowances using our W-4 Search publications online by topic or keyword,
- Sign up to receive local and national tax news by email



nons by completing the order blank on page 80. You should receive your order within 10 days after we receive your request You can order forms, instructions, and publica-



#### Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libranes. Some gro-

cary stores, copy centers, city and county govern-stores have a collection of reproducible tax forms available to pho-tecopy, or point from a CD-ROM.

#### Phone

You can order forms and publications and receive automated information by phone

current-year forms, instructions, and publications, and pnor-year forms and instructions. You should receive your order within 10 publications, Call 1-800-TAX-FORM (1-800-829-3676) during the hours shown on page 10 to order Forms and

TeleTax roptes. Call 1-800-829-4477 24 hours a day, 7 days a week, to listen to pre-recorded messages covering about 150 tax roptes. See pages 8 and 9 for a list of the topics.

Refund information. You can check the status of your 2005 refund 24 hours a day, ? days a week. See page 8 for details



### CD-ROM

You can order Publication 1796, IRS Tax Prodncts CD-ROM, and obtain

- A CD that is released twice so you have the latest products
  The first release stups in late December and the final release ships in late February
- Current-year forms, instructions, and publications
- Proc-year forms, instructions and publications.
- Tax Map an electronic research tool and finding aid
  - Tax law frequently asked questions
- Tax Topics from the 1RS telephone response system
- Fill-in, print, and save features for most tax forms
  - Internal Revenue Bulletins

Buy the CD-ROM from National Technical Information Service (NTIS) at www.rs.gov/cdorders for \$25 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) toll-free to buy the CD-ROM Toll-free and email technical support for \$25 (plus a \$5 handling fee)

Other ways to get belp. See page 63 for information

## nformation Refund

You can check on the status of your 2005 refund if it has been at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically).

**B** Be sure to have a copy of your 2005 tax return available because you will need to know the filing status and the exact whole-dollar amount of your refund. Then, do one of the following.

Go to www.irs.gov and click on Where's My Refund

• Call 1-800-829-4477 24 hours a day, days a week, for automated refund infor-

Do not send in a copy of your return unless asked to do so

# wait until the next week before checking back

# Refunds are sent out weekly on shown on page 10

Fridays If you check the status of your refund and are not given the date it will be issued, please

# Call 1-800-829-1954 during the hours

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions)

# What Is

# TeleTax?

# Information

Recorded Tax

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

# Topics by Internet

TeleTax topics are also available through the IRS website at www.us.gov

ŀ	In House House a	Topk		Topic		
_	lele lax lopics	No.	Subject	2	Subject	
Ā	All topics are available in Spanish.	156	Copy of your tax return—How to	303	Checklist of common errors when	
Topic	ic	157	get one Cadrace How to positive	201	preparing your fax return	
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		158	Ensuring proper credit of payments	305	Recordkeeping	
	IRS Help Available	159	Pnor year(s) Form W-2—How to	306	Penalty for underpayment of estimated tax	
101	IRS services—Volunteer tax		Soil a copy of	307	Backup withholding	
	assistance, toll-free telephone,		Collection	308	Amended returns	
	walk-in assistance, and outreach	101	The sell and some	309	Roth IRA contributions	
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101	Analytic of the transmission	203	Failure to pay child support and	;	accounts	
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	IRS Procedures		Afternative Filing Methods	352	Which form—1040, 1040A, or 1040F29	
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152		252	Electronic filing	354	Dependents	
	take	25.	Substitute tax tollins	355	Eshmated tax	
153		403	How to choose a paid tax preparer	356	Decedents	
1		92	Filing business returns electronically	357	Tax information for parents of	
154			General Information		Adnapped children	
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### Topic 510 **FeleTax Topics**

(Continued) optic

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Refunds of state and local taxes Interest received Dividends 50.50

Sole proprietorship Almony received 

Pensions The general rule and the Capital gains and losses Pensions and amunities sumplified method

Rollovers from retnement plans Renting residential and vacation Rental income and expenses Lump-sum distributions

Unemployment compensation arming and fishing income Earnings for clergy properly

Scholarship and fellowship grants Gambling income and expenses Vontaxable income Ватеппр псоте

Social security and equivalent railroad retirement henefits 101(k) plans

Passive activities Losses and Other meetine Stock options credits 35235

Roth IRA distributions Traders in securities (information for Exchange of policyholder interest Form 1040 filers)

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IRS notices and bills, penalties, and interest charges OD02 dc 653

Individual retirement arrangements

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Basis of Assets, Depreciation, and Sale of Assets

Installment sales Basis of assets Deprectation

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Moving expenses Student loan interest deduction

Bad debt deduction

Alimony paid

Educator expense deduction Putron and fees deduction

Remized Deductions

Sale of your home

**Employer Tax Information** Social security and Medicare

> 18 25 .53

> > sedical and dental expenses

Should | itemize?

Home mortgage points

3555555

Deductable taxes Interest expense

Form W-2-Where, when, and how Form W-4-Employee's withholding rates

Subject

Jopic No. 755 952 757 657

Subject Business use of home

Form 9.11 Deposit requirements Employment taxes for household Employer identification number (EIN) - How to apply

Form 941 Employer's Quarterly

Casualty, disaster, and then losses

Tax Computation

Employee business expenses

Educational expenses

512 513 514 515 515

Business entertainment expenses

Business travel expenses

Business use of car

Federal Tax Return Form 940 and 940-EZ - Deposit Form 940 and Form 940-EZ requirements

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Independent contractor vs. employee Withholding and reporting Unemployment Tax Returns Employer's Annual Federal Tips-

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551 552 553 554 554 555

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Self-employment tax

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Tax and credits figured by the IRS

Standard deduction

Filers — 1099 Series and Related Information Returns Electronic Magnetic Media

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801 802 803 804

Test files and combined federal and Electronic filing of information state filing

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Credit for the elderly or the disabled

Advance earned income credit

Education credits

601 603 604 605 606 607

Child tax credits

Adoption credit

Child and dependent care credit

Earned income credit (EIC)

Tax Information for Aliens and U.S. Citizens Living Abroad

Foreign earned income exclusion Resident and nonresident aliens Dual-status alten

851 852 853

Excess social security and RRTA tax withheld

Returement savings contributions

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Foreign eamed income exclusion Foreign earned income exclusion -Who qualifies?

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Foreign tax credit Individual taxpayer identification number (ITIN) — Form W-7 What qualifies? 855 856

Notice of underreported income-

Notices - What to do

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828

Who must file a U S income tax return in Paerto Rico 106

Federal employment taxes in Puerto Deductions and credits for Puerto Rico filers 903 206

Tax assistance for Puerto Rico residents 904

Topic numbers are effective

January 1, 2006

Withholding Allowance Certificate Form W-5 Advance earned

meeme credit

Casualty and theft losses Miscellaneous expenses

Contributions

Calling the IRS

If you cannot find the answer to your question using one of the methods listed on page 7, please call its for assistance at 1860;4529-1940 for will not be charged for the cali unless your phone company charges you for tol-free calls. Our normal hours of operation are Monday through Friday from 8 00 am to 8 00 pm local time. Assistance provided to callers from Alaska and Hawau will be based on the hours of operation in the Pacific time zone. These hours are subject to change. If you call when assistance is not available, you will receive a message giving the updated hours of operation

page 8 (F)

If you want to check the status of your 2005 refund, see Refund Information on

· Request more time to pay or set up a Request a transcript of your tax return Find out where to send your tax return account or received payments you made or payment or account agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can Evaluation of services provided. The IRS

Determine if we have adjusted your

Find out what you owe

· Order tax forms and publications

If you are asking for an installment

uses several methods to evaluate our tele-phone service. One method is to record for review through the quality assurance process. Other methods include listening to random sample of recorded calls is selected ive calls in progress and random selection telephone calls for quality purposes only. A of customers for participation in a customer sansfaction survey

Making the Call

sponses If a touch-tone response is not re-ceived, you will then hear a senes of options and he asked to speak your selecto speak their responses when requested to do so First, you will be provided a senes of sponse is received, the system will direct your call to the appropriate assistance. You can do the following within the system options that will request touch-tone renons. After your touch-tone or spoken re-Call 1-800-829-1040 (for TTY/TDD help. call 1-800-829-4059) Our menus allow callers with pulse or rotary dial telephones

spouse relief

· Find out if you qualify for imocent

monthly installment agreement

you receive, or you feel our representative our representative needs to know this. He or she will be happy to take additional time If you do not fully understand the answer may not fully understand your question. to be sure your question is answered fully **Before You Hang Up** 

payment of the correct tax. Should this oc-cur, however, you will not be charged any penalty By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the

# Before You Call

pay 11 of the service provided to you, our cus-tomer. You can help us provide accurate, IRS representatives care about the quality complete answers to your questions by having the following information available

· The tax form, schedule, or notice to which your question relates

ton The answer to the same question often vanes from one taxpayer to another because of differences in their age, income, whether they can be claimed as a depen- The facts about your particular situadent, etc

 The name of any IRS publication or other source of information that you used to

look for the answer

To maintain your account security, you may be asked for the following infomia-

tion, which you should also have available

 The amount of refund and filing status Your social security number

shown on your tax return

 The "Caller ID Number" shown at the top of any notice you received

 Your personal identification number PIN) if you have one

 The numbers in your street address Your ZIP code

Your date of birth

2

# Before You Fill In Form 1040



New for 20116

For details on these and other changes for 2005 and 2006, see Pub 553 Pending legislation may eliminate one or more of the last five changes listed under What's

# What's New for 2005

definition of a qualifying child applies for each of the following tax benefits Qualifying child—New definition. A new

- Dependency exemption (line 6c)
- Child tax credits (lines 52 and 68) Head of household filing status
- care · Credit for child and dependent expenses (line 48)
- Earned moome credit (EIC) (Innes 66a and 66b)

See the instructions for each of these penefits for details

to determine who is a foster child and whem a foster child can be used to claim certain tax benefits. To claim a foster child as a qualifying child for any of the tax benefits listed above, the child must be placed with you by an authonized placement agency or by judgment, decree, or other order of any court of competent junsdiction. A foster Foder child—New rules New rules apply child no longer qualifies you to use qualify. ing widow(er) filing status

pendent on someone else's return, you can-not claim any exemptions for dependents Dependents cannot claim exemptions for dependents. If you can be claimed as a de-

Standard mileage rates. The 2005 rate for business use of your vehicle is 4012 cents a mile (48% cents after August 31, 2005). The 2005 rate for use of your vehicle to get medical care or to move is 15 cents a mile

66b that begin on page 45

ned filing jointly)

jointly), or

went to print, Congress was considering legislation that would provide additional tax At the time these instructions relief for individuals affected by Hum-

Hurricage Katrina Tax Relief

canes Katnna Rita, and Wilma For more details, and to find out if this legislation Emergency tax relief was enacted as a result of Hurncane Katrina. The tax bene fits provided by this relief include the folwas enacted, see Pub 4492

amount you can defer under all plans is generally limited to \$14,000 (\$10,000 if you only have SIMPLE plans, \$17,000 for

section 403(b) plans if you qualify for the

Elective salary deferrals. The maxamum

(22 cents a mile after August 31, 2005)

 Suspended limits for certain personal casualty losses and cash contributions

Certain deductions reordered. The lines in the Adjusted Gross Income section have been reordered to simplify the computation

line on page 22

Mailing your return. You may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. If you received an

of modified adjusted gross income limits

- An additional exemption amount if you provided housing for a person dis-placed by Hurricane Katrina.
  - Election to use your 2004 earned in-come to figure your 2005 EIC and addi- Increased charitable standard mileage rate for using your vehicle for volunteer work related to Hurncane Katinia nonal child tax credit

 Special rules for time and support tests for people who were temporanly relocated because of Humcane Katmia Special rules for withdrawals and

Personal exemption and itemized

What's New for 2006

deduction phaseouts reduced. The phaseouts of the personal exemptions and IRA deduction expanded for certain peo-

temized deductions will be reduced by

loans from IRAs and other qualified retire-For more details on these and other tax ment plans

henefits related to Humcane Katma, see

You may be able to deduct up to 3% of your qualified production activities income Domestic production activities deduction. from certain business activities. See the instructions for line 35 on page 35 Pub 4492

ple. You and your spouse, if filing jointly, may each be able to deduct up to \$5,000 if age 50 or older at the end of 2006. You may be able to take an IRA deduction if you

2006 modified AGI is less than \$85,000 if married filling jointly or qualifying

widow(er)

were covered by a retirement plan and your

Residential energy credit-New, You credit for expenses paid in 2006 to have qualified energy saving items installed in

may be able to take a residential energy

Alternative motor vehicles. You may be able to take a credit if you place an energy efficient motor velucle or alternative fuel

IRA deduction expanded. You and your spouse, if filing jointly, may each be able to deduct up to \$54,000 (\$4,500 if age 50 or older at the end of 2005). You may be able fied adjusted gross moome (AGI) is less than \$60,000 (\$S0,000 if marned filing jointly or qualifying widow(er)). See the instructions for line 32 on page 31 to take an IRA deduction if you were covby a retirement plan and your modi-

our main home

vehicle refueling property in service in 2006. You can no longer take a deduction for clean-fuel vehicles or refueling prop-Earned Income credit (EIC). You may be

ĞŢ. A child tived with you and you earned less than \$35,263 (\$37,263 if marned filmg able to take the EIC

based on the face amount of any clean re-newable energy bond you hold during Clean renewable energy bond credit-New. You may be able to take a credit The amount of any credit before tax liability limits must be included as interest псот 900 A child did not live with you and you earned less than \$11,750 (\$13,750 if mar-See the instructions for lines 66a and

Columbia first-time homebuyer credit are no longer allowed against AMT and a new Certain credits no longer allowed against alternative minimum tax (AMT). The credit for child and dependent care ex-penses, credit for the elderly or the disabled, education credits, mortgage interest credit, and carryforwards of the District of tax liability limit applies. For most people, this limit is your regular tax minus any tentably e minimum tax

AMT exemption amount will decrease to \$33,750 (\$45,000 if marned filing jointly or a qualifying widow(er); \$22,500 if marned filing separately) AMI exemption amount decreased. The

15-year nile) The catch-up contribution lamt increased to \$4,000 (\$2,000 for SIMPLE plans) See the instructions for

Educator expense deduction expires. The deduction from AGI for educator expenses will expire. To deduct educator expenses, you must rtemize your deductions Lultion and fees deduction explres. You cannot take a deduction for qualified tutton and fees paid in 2006. But you still may be able to take a credit for these expenses

credit expires. This credit will not apply to homes purchased after December 31, 2005 District of Columbia first-time homebuyer

# Requirements

# Have you tried IRS e-tile? It's the fastest way to get your refund and it's free if you are eligible. Visit www.rs gov for details These rules apply to all U S critzens, regardless of where they live, and resident aliens A

What if You Cannot File on Nonresident aliens and dual-status allens. These rules also apply if you were a nonres-

 You were marned to a U S crizen or You elected to be taxed as a resident

Use Chart A, B, or C to see if you must file a return. U.S. cutzens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Ruco can use FeleTax topic 901 (see page 8) to see if hey must file

Do You Have To File?

See Pub \$19 for details

Even if you do not otherwise

have to file a return, you should

mine if you are a resident alien, nonresident alien, or dual-status requirements and may have to file Form 1040NR or Form 1040NR-EZ Pub 519 discusses these requirements and other indeteralten Most nonresident altens and dual-status altens have different filing termation to help alterns comply with U.S. 2 Specific rules apply

# Should You File?

you are planning to file a tax return for your didn't who was under age 1-1 at the end of 2005 and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 8814 to do so If you must use from 8814 to do so If you must be election, your child does no have to file a return. For cletals, use TeleTax topic 553 turn. For cletals, use TeleTax topic 553

Exception for children under age 14. If

Not later than April 17, 2006. If you file after this date, you may have to pay interest

and addresses. For details on using a pn-vate delivery service, see page 15 See the back cover for filing instructions

Resident allens. These rules also apply it

you were a resident alten. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

A child born on January 1, 1992, is considered to be age 14 at the end of 2005. Do not use Form 8814 for such a child

(see page 8) or see Form 8814

ident alien or a dual-status alien and both of the following apply

resident at the end of 2005

file one to get a refund of any teletral moome tax withheld. You should also life if you are eligible for the earned moome ocidi. the additional child ax credit, of the health ovverage tax

tax law, including tax treaty benefits and special rules for students and scholars

# When and Where

and penalties See page 64

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date

# You can get an automatic 6-month extension if, no later than April 17, 2006, you file Form 4868. For details, see Form 4868.

An automatic 6-month exten-sion to file does not extend the time to pay your tax. See Form

may qualify for an automatic extension of time to file without filing Form 4868 You qualify if, on the due date of your return, If you are a U.S. catizen or resident, you You live outside the United States and you meet one of the following conditions

Puerto Rico and your man place of business or post of duty is outside the United States and Puerto Rico

You are in military or naval service on duty outside the United States and Puerto Rico

attach a statement to your return showing that you meet the requirements. If you are still unable to file your entur by the end of the 2-month period, you can get an additional 4 months if, no later than June 15. 2006, you file Form 4868. This 4-month extension of hime to file does not extend the time to pay your tax. See Form 4868. of the return on any unpaid tax. You must

# Chart A—For Most People

IF your filing status is ,	AND at the end of 2005 you were"	THEN file a return if your gross income* was at least
Single	under 65 65 or older	\$8,200 9,450
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$16,400 17,400 18,400
Married filing separately (see page 17)	any age	\$3,200
Head of household (see page 17)	under 65 65 or older	\$10,500 11,750
Qualifying widow(er) with dependent child (see page 17)	under 65 65 or older	\$13,200

If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005

\*\* Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you can exclude part or all of it). Do not include social security benefits unless you are married filing a separate return and you fixed with your spouse at any time in 2005

\*\*\* If you did not live with your spouse at the end of 2005 (or on the date your spouse died) and your gross income was at least \$3,200, you must file a return regardless of your age

2

÷

- 14 -

# Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 19 to find out if someone can claim you as a dependent.)

If your parent (or someone eks) can claim you as a dependent, use this chart to see if you must file a return in this chart, unearmed income includes taxable interest, ordinary dividents, and capted gain distributions. Farmed income includes wages, tips, and taxable scholarship and fellowship grants. Grovs income is the total of your ingerned and camed income

Single dependents. Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply
- Your unearred mevalle was over \$800
- Your gross meetite was more than the larger of Your earned income was over \$5,000
  - \$800, or
- Your earned meome (up to \$1.750) plus \$250
- Ves. You must file a return if any of the following apply

   You uncarried income was over \$2,050 (\$7,300 if 65 or older and blind)
  - Your earned income was over \$6,250 (\$7,500 if 65 or older and blind).
    - Your gross income was more than
- The larger of: • \$800, or

\$1,250 (\$2,500 if 65 or

F.

older and blind) This amount:

- Your earned income (up to \$1,750) plus \$250
- Married dependents. Were you either age 65 or older or blind?
  - - No. You must file a return if any of the following apply

       You uncarried income was over \$800
- Your gross mecome was at least \$5 and your spouse files a separate return and itemazes deductions. Your earned income was over \$5,000
  - Your gross income was more than the turger of—
  - \$800, or
- Yes. You must file a return if any of the following apply Your earned uncome (up to \$4,750) plus \$250
- Your unearned arcome was over \$1,800 (\$2,800 of 65 or older and blind)
  - Your earned income was over \$6,000 (\$7,000 if 65 or older and blind)
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions
  - · Your gross meante was more than
  - The larger of:
- Your earned income (up to \$4,750) plus \$250

\$1,000 (\$2,000 at 65 or older and bland)

This amount:

Plus

# Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2005

- 1. You owe any special taxes, including any of the following
- Additional fax on a qualified plan, including an individual retrement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this fax, you can file Form \$329 by itself.
- Household employment taxes But if you are filing a return only because you owe this tax, you can file Schedule H by itself · Social security and Medicare fax on tips you did not report to your employer
  - Write-in taxes, including uncollected social security and Methodic or RRTA tax on tips you reported to your employer or on group-tern life insurance and additional tax on health savings account distributions. See the instructions for line 63 or page 14
    - Recapture taxes. See the instructions for line 44, on page 37, and line 63, on page 44.
- You received any advance earned income credit (EIC) payments from your employer. These payments are shown in
- You had net earnings from self-employment of at least \$100
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social secunty and Medicare taxes

# Where To Report Certain Items From 2005 Forms W-2, 1098, and 1099

CALLO 188 e-like takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparabous outhaine on file your federal meetine has ceitin. Viet is now as gover life for details

It may federal meeter withhirds is shown on these forms, include the tax withheld on I our 10.10. Into os. 11 you themse your deductions and any state of took in mountain withheld is shown on these forms, include the tax withheld on Schedule A. Inte S. if you do not effect to deduct state and food governed sides taxes.

Form	Item and Box in Which It Should Appear	Where To Report of Filing Form 1040
W-2	Wates, top, other compensation (box 1). Allocated tops (box 8). Advance EU popmant (box 9). Dependent care benefits (box 10). Adoption benefits (box 12, code T). Employer contributions to an Archer VISA (box 12, code R). Employer contributions to a health savings account (box 12, code W).	Form 1940, bue 7 See Tip mome on page 22 Form 1940, lane 61 Form 1943, lane 12 Form 8839, lane 3 Form 8889, lane 9
W-2G	Gambling winungs (box 1)	Form 1040, line 21 (Schedule C or C-FZ for professional gamblers)
8601	Morgage inferest (box 1) Points (box 2) Refinid of overpaid interest (box 3)	Schedule A, line 10* Form 1040, line 21, but first see the instructivits on Form 1048*
J-8601	Contributions of motor vehicles, bosts, and amplanes	Schedule A. Ine 10
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33, on page 33*
T-8601	(bushfied turtion and related expenses (box 1)	See the instructions for Form 1000, line 34, on page 34, or line 50, on page 40, but first see the instructions on Form 1058-1*
1099-A	Acquisition or abandonment of secured property	See Pub 544
1099-B	Stocks, bonds, etc (box 2) Bartering (box 3) Agargate profit or (loss) (box 11)	See the instructions on Form 1059-B See Pult 525 Form 6"81, line 1
J-660I	Canceled debt (box 2)	Form 1040, Line 21, but first see the instructions on Form 1099-C.
.MQ-6e011	Total ordinary dividends thou tal Qualified dividends (low 16). Total deptile and estimations (low 2a). Total deptile gain distributions (low 2a). Section 1202 gain (low 2c). Collectibles (1285a) gain (low 2d). Nondworland distributions (low 3b). Investment expanses (low 5). Foreign tax paid (low 6).	Form 1040, line on See the instructions for Form 1040, line 98, on page 13. See the instructions for Form 1040, line 13. Form 1040, line 13. Form 1040, line 13. Form 1040, line 13. For Exclasions for Schedule D, line 19 that began on page D-7. See Exclasions of Court on Qualified Small Business (QSB) Stock in the instructions for Schedule D on page D-4. See the instructions for Schedule D, line 18, on page D-7. See the instructions for Form 1040, line 9a, on page 23. Schedule A, line 22. Form 1040, line 9a, on page 23. From 1040, line 4a, on page 23.
D-6601	Uncupleyment compensation (box.1) State or local meome tax refinids, credits, or offsee (box.2) ATAA payments (box.5) Taxable grains (box.6) Astroculture payments, blox.7)	From 1640, line 19. But if you repaid any unemployment compensation in 2005, see the instructions for line 19 on page 2.  New the instructions for Form 1040, line 10, that begin on page 2.3.  From 1640, line 2.1.  From 1640, line 2.2.  See the instructions for Schedule F or Pub 225*
H-660I	HCTC advance payments (box 1)	Form 8885, Irns 2 and 6

\* If the stem relates to an activity for which you are required to file schiedule C. C.E.E. E. or F. or Form 1833 report the trackle or deductible amount allocable to the activity on the schiedule or form instead

Form	Item and Box in Which It Should Appear	Where To Report of Filing Form 1040
1000-INT	Interest mome (box 1)  Early withdrawal penalty (box 2)  Interest on U.S. savings bonds and Treasury obligations (box 3)  Investment expenses (box 5)  Envestment expenses (box 5)	See the instructions for Form 1040, line 8a, on page 22 Form 1040, line 30. See the instructions for Form 1040, line 8a, on page 22 Schedule A. line 9. Schedule A. line 9. Form 1040 inse 47 or Schedule A. line 8.
1009-LTC	Long-term care and accelerated death benefits	See Pub 502 and the Instructions for Form 8853
1099-MISC	Rente (box 1)  Royathers (box 2)  Other moome (box 3)  Nonemployee compensation (box 7)  Excess golden parachite payments (box 13)	See the Instructions for Schedule E* Schedule E, line 4 (for trinber, coal, and iron ore royalites, see Port 1040, line 21* Schedule C, CEE, or F But if you were not self-employed, see the instructions or Form 10940/HSC
Q10-6601	Organia serie discount (box 1)  Organia serie discount (box 1)  Early withdrawal perialty (box 3)  Organia tissue descount on U.S. Treasury  objeations (box 6)  Investment expenses (box 7)	See the instructions on Form 1099-OID Form 1040, line 30 See the instructions on Form 1099-OID Schedule A, line 22
1099-PATR	Paronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5). Domestee production arounds deduction (box 6). Credus (boxes 7, 8, and 10). Paton 8, AMT adjustment (box 9). Deduction for small refiner capital costs (box 10).	Schedule C. C-EZ, or F or Form 4835, but first see the instructions on Form 1099-PATR Form 8045, line 17 Form 8045, line 17 Form 8054, line 26 Form 6531, line 26 Schodule C. C-EZ, or F
0-6601	Qualified education program payments	See the instructions for Form 1040, line 21, on page 29
1099-R	Dymbutons from IRAs** Dymbutons from pensions, annuites, etc. Capital gain (box 3)	See the unstructions for Form 1040, lines 15a and 15b, on page 25 See the instructions for Form 1040, lines Ioa and 16b, that begin on page 25 See the instructions on Form 1099-R
S-6601	Gross proceeds from real estate transactions (box 2) . Buyer's part of real estate tax (box 5)	Form 4797, Fourn 6222, or Schedule D. But if the property was your hone, see the Instructions for Schedule D to find out if you must report the rate or exchange See the metrotoms for Schedule A. line 6, on page A-5*
1099-SA	Distributions from health savings accounts (HSAs) Distributions from MSAs***	Form 8889, line 12a Form 8853

If the star relates to an actority for which you are required to life Schedule C. C-EZ, E. or F or Form 4835, report the texable or deductible annual allocable to the actority on that schedule or form notated. This includes distributions from Roth, SEP, and SIMPLE IRAs
 This includes distributions from Archer and Medicare Advantage MSAs.

Private Delivery Services

Federal Express (FedEx) FedEx Pronty Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Phonty, and FedEx International First

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing paying rule for tax returns and payments. These forms delivery services tridiade only the following.

 United Parcel Service (UPS) UPS
 WAN Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A M, UPS Worldwide Express Plus, and UPS Worldwide Express DHL Express (DHL) DHL Same Day Service, DHL Next Day 10 30 am, DHL Next Day 12 00 pm, DHL Next Day 3 00 pm, and DHL 2nd Day Service

The pnyate delivery service can tell you how to get written proof of the mailing



Private delivery services cannot deliver items to P.O. boxes You must use the U.S. Postal Service to mail any item to an IRS P O box address

spouse, he sure to enter your names and SSNs in the same order as on EIP)

Presidential Election

Enter the information in the following or-

Foreign Address

IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use free online commercial tax preparation software to file your federal income tax return. Visit www.rrs.gov.efile for details

nstructions for

Form 1040 -- Luie 1

Form 1040

candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have \$3 go to the fund. If you check a box, your tax This fund helps pay for Presidential elec-tion campagns. The fund reduces candidates' dependence on large contributions from individuals and groups and places Campaign Fund or refund will not change der Chty, province or state, and country Follow the country's practice for entering the postal code. Do not abbreviate the

Death of a Taxpayer

See page 63

country name

Using your peel-off name and address label on the back of this booklet will speed the processing of your return. It also prevents

Use the Peel-Off Label

Name and Address

common errors that can delay refunds or result in unnecessary notices. Put the label Cross out any incorrect information and print the correct information. Add any

on your return after you have finished it

missing items, such as your apartment

# Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last

your tax or reduce your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence docu-

If the address on your peel-off label is not your current address, cross out your old address and print your new address. If you

Address Change

plan to move after filing your return, use Form 8822 to notify the IRS of your new

ments, to the Social Security Administration (SSA) You can get Form SS-5 online

An incorrect or missing SSN can increase

Social Security Number (SSN)

- Marned filing separately
  - Single

at www.socialsecunfy.gov, from your local SSA office. or by calling the SSA at 1-800-772-1213. It usually takes about 2.

widow(er) with dependent child Marned filing jointly Head of household

or qualifying More than one filing status can

### apply to you. Thoose the one that will give you the lowest (4)

W-2 and 1099 agrees with your social se-cunty card. If not, see page 63 for more details

change to your local Social Security Ad-munistration office before filing your re-

turn. This prevents delays in processing your return and issuing refunds It also safeguards your future social secunty bene-

nage, divorce, etc., be sure to report the

If you changed your name because of mar-

Name Change

RS Individual Taxpayer Identification Numbers

fits See page 63 for more details If you received a peel-off label, cross out your

Check that your SSN on your Forms

weeks to get an SSN

Line 1 Single

You can check the box on line 1 if any of the following was true on December 31, You were never marned

and you do not have and are not eligible to get an SSN, you must apply for an ITIN For details on how to do so, see Form W-7 and its instructions. It usually takes about

What if You Do Not Have a former name and print your new name

Label?

If you are a nonresident or resident alten

(ITINs) for Aliens

You were legally separated, according to your state law, under a decree of divorce or separate maintenance

wherever your SSN is requested on your tax return

If you filed a joint return for return for 2005 with the same

2004 and you are filing a joint

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or

change your employment or immigration

status under U S law

your 2004 return

If you already have an ITIN, enter it

4-6 weeks to get an ITIN

Print or type the information in the spaces provided If you are marned filing a separate return, enter your spouse's name on

ine 3 instead of below your name

January 1, 2005, and did not remany in you may be able to use the qualifying widow(er) filing status See the instructions 2005 But if you have a dependent child, for line 5 that begin on page 17

If your spouse is a nonresident altern and you file a joint or separate return, your spouse must have either an SSN or an ITIN

Nonresident Alien Spouse

- 16

Need more information or forms? See page 7.

Enter your box number only if your post

P.O. Box

office does not deliver mail to your home

#### 5

## Line 4

Line 2

# **Married Filing Jointly**

You can check the box on line 2 if any of the following apply

- You were marned at the end of 2005, even if you did not live with your spouse at
- Your spouse died in 2005 and you did he end of 2005
  - You were marned at the end of 2005. and your spouse died in 2006 before filing a not remain in 2005

2005 return

means only a legal union between a man and a woman as hisband and wife. A husband and write can file a joint return even if only one had moome or if they did not live For federal tax purposes, a marriage together all year However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the elum

joint telum, both you and your spouse are generally responsible for the tax and any Joint and several tax liability. If you file a interest or penalties due on the return. This neans that if one spouse does not pay the tax due, the other may have to However, see Innocent Spouse Relief on page 62.

you may elect to be treated as a resident alten and file a joint return. See Pub. 519 if you were a nonresident alten or a dual-status alten and were married to a U.S critizen or resident alten at the end of 2005, Vonrestilent allens and dual-status allens Generally a hushand and wrfe cannot file a ount return if either spouse is a nomesident alten at any time during the year. However,

n Any person who is your dependent only because he or she lived with you for

Children of divorced or separated par-

ents on page 20,

### Line 3

# Married Filing Separately

If you are marned and file a separate teturn, you will usually pay more tax than if you use another filing status that you qualify for Also, if you life a separate return, you cannot take the shudent loan nitersa deduction, the tutton and fees deduction, the ed-You also cannot take the standard deducucation credits, or the earned income credit hon if your spouse itemizes deductions

dent nor your qualifying child because of the rules for Children of divorced or sepa-

d Your child who is neither your depen-

else's 2005 return

Generally, you report only your own its. Different rules apply to people in community property states. See page 22 meome, exemptions, deductions, and cred



You may be able to file as head of household if you had a child apart from your spouse during months of 2005 See Married living with you and you lived persons who hve apart on this page the last 6

the person for whom you kept up a home was hom or died in 2005, you can still file the year he or she was alive. Also see Kid-napped child on page 21, if applicable as head of household as long as the home was that person's main home for the part of Head of Household

Special rules may apply for people who had to relocate because of Humcane Katma For

Ē

details, see Pub 1492

Keeping up a home. To find out what is included in the cost of keeping up a home.

see Pub 501

If you used payments you received under Temporary Assistance for Needy Fanulies (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid However, you must in-clude them in the total cost of keeping up your home to figure if you paid over half of Married persons who live apart. Even if you were not divorced or legally separated at the end of 2005, you are considered un- You lived apart from your spouse for the last 6 months of 2005 Temporary absences for special circumstances, such as for business, medical care, school, or mil-tary service, count as time lived in the

other persons (Some manned persons who Married persons who hve apart on this page) You can check the box on line 4 only if you were unmarried or legally separated (according to your state law) under a decree of divorce or separate maintenance at the end of 2005 and either 1 or 2 below applies viduals who provide a home for certain live apart are considered unmarried. See This filing status is for unmarried indi-

a dependent, except under a multiple sup-port agreement (see page 21). Your parent dad not have to live with you 2005 of your parent whom you can claim as 1 You paid over half the cost of keeping up a home that was the man home for all of

married of all of the following apply

the cost

- 2 You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see Exception to time lived with you below)
- a Any person whom you can claim as a dependent But do not include

1 Your qualifying child (as defined in Step 1 on page 19) whom you claim as your dependent based on the rules for

- You file a separate return from your You paid over half the cost of keeping spouse
  - up your home for 2005
- Your home was the main home of your child, stepchild, or foster child for more than half of 2005 (if half or less, see Exception to time lived with you on this page).
- You claim this child as your dependent or the child's other parent claims him or her under the rules for Children of divorced or separated parents on page 20

Adopted child. An adopted child is al-ways treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption

> b. Your unmarried qualifying child who c Your marned qualifying child who is

not your dependent only because you can he claimed as a dependent on someone

pendent under a multiple support agree-

ment See page 21 is not your dependent

in Any person you claimed as a de-

all of 2005, or

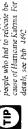
Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent junsdiction

### Line 5

If the chtld is not your dependent, enter the child's name on line 4. If you do not enter the name, it will take us longer to

rated parents on page 20

### Special rules may apply for Qualifying Widow(er) With Dependent Child



Dependent. To find out if someone is your dependent, see the instructions for line 6c Exception to time fived with you. Temporary absences for special circumstances,

process your return

that begin on page 19

joint return tax rates for 2005 if all of the You can check the box on line 5 and use details, see Pub 4492 following apply.

 Your spouse died in 2003 or 2004 and you did not remany in 2005

military service, and detention in a juvenile facility, count as time lived in the home. If

- 11 -

such as for school, vacation, medical care,

Need more information or forms? See page 7.

child is considered to have lived with you for all of 2005 if the child was born or died home for the entire time he or she was alive. Also see Kidnapped child on page m 2005 and your home was the chuld's 21, if applicable

You have a child or stepchild whom you claim as a dependent. This does not

form 1040 -- Lines 5 Through 6b

Form 1040-Lines 2 Through 5

 This child lived in your home for all of 2005. If the child did not live with you for the required time, see Exception to time lived with you below. You paid over half the cost of keeping

melude a foster child

Keeping up a home. To find out what is moluded in the cost of keeping up a home, see Pub 501

money you paid However, you must in-clude them in the total cost of keeping up your home to figure if you paid overhalf of the cost programs to pay part of the cost of keeping up your home. you cannot count them as Families (TANF) or other public assistance under Temporary Assistance for Needy If you used payments you

dent child Instead, see the instructions for time 2 on page 17

with your spouse the year he or she died, If your spouse died in 2005, you cannot file as qualifying widow(er) with depen-

· You could have filed a joint even if you did not actually do so

up your home

neated as your own child. An adopted child meludes a child lawfully placed with you

for legal adoption

Adopted child. An adopted child is always

# **Exemptions**

Dependent. To find out if someone is your dependent, see the instructions for lane 6c that begin on page 19

Exception to time lived with you. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, and detention in a juvenile

factity, count as time lived in the home. A

### Line 6b

jointly and your spouse cannot be claimed Check the box on line 6b if either of the 1 Your filing status is married filing

2 You were married at the end of 2005, your filing status is married filing separately or head of household, and both of the as a dependent on another person's return following apply

a Your spouse had no income and is not filing a return. b Your spouse cannot be claimed as a

dependent on another person's return

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line new to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return

# Spouse

You usually can deduct \$3,200 on line 42 for each exemption you can take You may also be able to take an additional exemption amount on line 42 if you provided housing to a person displaced by Hurncane Karina

Need more information or forms? See page 7.

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# Line 6c—Dependents

# Dependents and Qualifying Child for Child Fax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, attach a statement to your return with the required information



Special rules may apply for people who had to relocate because of Humeane Katima. For details, see Pub 4402.

# Do You Have a Qualifying Child? Step 1

# A qualifying child is a child who is your...

stephrother, stepsister, or a descendant of any of them (for Son, daughter, stepchild, foster child, hrother, sister, example, your grandchild, ruece, or nephew)



#### W.35 ...

Under age 19 at the end of 2005

Under age 24 at the end of 2005 and a student (see page 21)

Any age and permanently and totally disabled (see page 21)



#### w.ho...

Did not provide over half of his or her own support for 2005 (see Pub 501)



#### who...

not live with you for the required time, see Exception to time

Lived with you for more than half of 2005. If the child did

If the child meets the conditions to be a qualifying In ed with you on page 21

child of any other person (other than your spouse if filing jointly) for 2005, see Qualifying child of more than one person on page 21

Form 1040 -- Line 6c

Do you have a chdd who meets the conditions to be your qualifying child? Go to Step 4 on page Yes. Go to Step 2

**.** 

## Is Your Qualifying Child Your Dependent? Step 2

Was the child a U S citizen, U S national, or a resident of the United States, Canada, or Mexico' If the child was adopted, see Exception to critizen test on page 21

No. Yes. Continue

Go to Form 1040, line 7 ☐ No. Continue ■ Yes. See Marned Was the child marned?

Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2005 tax return? See Steps 1. person on page 21 2, and 4

☐ No. You can claum thus child as a dependent Complete Form 1040, line 6c, clam any dependents Go to Step 3

☐ Yes. You cannot

columns (1) through (3) for this child Then, go to Step

# Does Your Qualifying Child Qualify You for the Child Tax Credit? Step 3

# Was the child under age 17 at the end of 2005?

🗌 Yes, Continue

□ No.

Go to Form 1040, line 7

Was the child a U.S. catzen, U.S. national, or a resident of the United States? If the child was adopted, see Exception to

□ No. critizen test on page 21

Go to Form 1040, line 7 qualifying child for the child tax credit. If this Yes. This child is a

child is your depen-dent, check the box on column (4) Otherwise, you must complete and attach Form 8901 Form 1040, ime 6c.

form 1040-Line 6c

# 🗌 Yes. Continue 👤

Is Your Qualifying Relative Your Dependent?

Step 4

Does any person meet the conditions to be your qualifying relative?

Was your qualifying relative a U S citizen, U S national, or a resident of the United States, Canada, or Mexico? If your qualifying relative was adopted, see Exception to the critical fest of page 2.1 Go to Form 1040, line 7 ☐ No. STOP

C I

No. Start Yes. Continue

Son, daughter, stepchild, foster child, or a descendant of any

of them (for example, your grandchild)

A qualifying relative is a person who is your

Ferm 1040, line 7

No. Continue Was your qualifying relative marned? Yes. See Marned person on page 21 Could you, or your spouse if filing jointly, be darmed as a dependent on someone else's 2005 tax return? See Steps 1, 2, and 4

You cannot claim any dependents Go to Form 1040, line 7 ☐ Yes.

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or unole)

Brother, sister, or a son or daughter of either of them (for example, your nece or nephew)

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law

No. You can claim this

person as a dependent Complete Form 1040, Inne 6c, columns (1) through (3) Do not check the box on Form 1040, Inne 6c, col-

# Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption

you all year as a member of your household if your relationship does not violate to local law if the person did not live with you does the required time, see Exception to time lived with you on page 2.1

Any other person (other than your spouse) who lived with

Adoption taxpayer identification numbers (ATINS). It you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS See Form W-7A for details

treated as being the qualifying child or qualifying relative of his or her noncustodial parent (the parent with whom the child lived for the lesser part of 2005) if all of the following apply Children of divorced or separated parents A child will be

A qualifying child (see Step 1) of any person for 2005

who was not..

 The parents are divorced, legally separated, separated under a wintien separation agreement, or lived apart at all times during the last 6 months of 2005

The child received over half of his or her support for 2005 from the parents (without regard to the rules on Multiple support agreements on page 21)

3 The child is in custody of one or both of the parents for more than half of 2005

Had gross moome of less than \$3,200 in 2005 If the person was permanently and totally disabled, see Exception to gross

who...

income test on page 21

4 Either of the following applies

lar statement that he or she will not claim the child as a The custodial parent signs Form 8332 or a substantially simidependent for 2005

b. A decree of divorce or separate maintenance or written separation agreement between the parents that applies to 2005. dependent. If your decree or agreement went into effect before 1985, the noncustodial parent must provide at least provides that the noncustodial parent can claim the child as a \$600 for support of the child during 2005

Over half of his or her support in 2005. But see the exceptions for Children of divorced or separated patents on this page, Multiple support agreements on page 21, and Kulhapped child on page 21.

For whom you provided...

If the rules above apply and this child would otherwise be the qualifying child of more than one person

 Only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits Junes 52 and 68)

Need more information or forms? See page 7.

8

Need more information or forms? See page 7.

- 49

Form 1040—Lines 7 and 8a

 For head of household filing status (line 4), the credit for child credit (EIC) (lines 66a and 66b), only one person can claim and dependent care expenses (line 48), and the earned income these three henefits. No other person can claim any of these three benefits unless he or she has a different qualifying child If you and any other person claim the child as a qualifying

See Pub 501 for more details

put "No" on the dotted line next to line 66a

child, the IRS will apply the rules shown under Quahring child of more than one person on this page. If you will not be taking the EIC with a qualifying child because of these rules,

Exception to citizen test. If you are a  $\cup$   ${\mathbb S}$  citizen or  $\cup$   ${\mathbb S}$  nabonal and your adopted child lived with you all year as a member of your household, that child meets the citizen test

porson who fived with you all year as a member of your household) is permanently and totally disabled (defined on this page), certain income for services performed at a sheltered workshop may be Exception to gross income test. If your relative (including excluded for this test. For details, see Pub. 501

have lived with you for all of 2005 if the person was born or died in 2005 and your home was this person's home for the enbre time he such as for school, vacation, medical care, multiary service, or detention in a juverule facility, count as time lived with you. Also Exception to time lived with you. A person is considered to or she was alive. Temporary absences for special circumstances, see Children of divorced or separated parents on page 20 or Kidnapped child below Foster child. A foster child is any child placed with you hy an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction

member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the deduction for dependents, child tax credit, and the earned income credit (EIC). For details, use TeloTax topic 357 (see Kidnapped child, If your child is presumed by law enforcement authorntes to have been kidnapped by someone who is not a family page 8) or see Pub 501 (Pub 596 for the EIC). Marned person. If the person is marned, you cannot claim that person as your dependent if he or she files a joint return. But this rule does not apply if the return is filed only as a claim for refund question 3, on page 19 (for a qualifying child) or Step 4, question 4, on page 20 (for a qualifying relative). If the person does not meet and no tax liability would exist for either spouse if they had filed this exception, go to Step 3 on page 19 (for a qualifying child) or separate returns. If the person meets this exception, go to Step. Form 1040, line 7 (for a qualifying relative)

half of the support of your relative (including a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's sup-Multiple support agreements. If no one person contributed over port, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501

physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for Permanently and totally disabled. A person who, at any time in 2005, cannot engage in any substantial gainful activity because of a at least a year, or (b) can be expected to lead to death

qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, Qualifying child of more than one person. If the child is the unless the rules for Children of divorced or separated parents on page 20 apply

- 1 Dependency exemption (line 6c)
- (Huld tax credits (Imes 52 and 68)
- 3 Head of household filling status (line 4)
- 4 Credit for child and dependent care expenses (line 48)

No other person can take any of the five tax benefits listed above unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the IRS will apply 5 Earned moonne credit (lines 66a and 66b)

- If only one of the persons is the child's parent, the child will be treated as the qualifying child of the parent the following rules
- If two of the persons are the child's parents, the child will be treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2005. If the child will be treated as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2005 lived with each parent for the same amount of tune, the child
  - · It none of the persons is the child's parent, the child will be treated as the qualifying child of the person who had the highest AG1 for 2005

child for any of the five tax benefits listed above for which you otherwise qualify. Your mother would not be entitled to take any of the five tax benefits listed above unless she has a different qualify-**Example** Your daughter meets the conditions to be a qualifying child for both you and your mother. If you and your mother both claim tax benefits based on the child, the rules above apply. Under these rules, you are entitled to treat your daughter as a qualifying ing child If you will be claiming the child as a qualifying child, go to Step 2 on page 19 Otherwise, stop, you cannot claim any benefits based on this child Go to Form 1040, line 7

try Administration at 1-800-772-1213. For details on how your dependent can get an SSN, see page 16.1f your dependent will not have a number by April 17, 2006, see What if You Cannot File on Social secunty number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits Isuch as the child tax credit) based on that dependent 1f the name or SSN on the dependent's social security card is not correct, call the Social Secur-Time? on page 12 If your dependent child was born and died in 2005 and you do not have an SSN for the child, you can attach a copy of the child's buth certificate instead and enter "Died" in column (2).

Student. A child who during any part of 5 calendar months of 2005 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or internet school

"HSH" and the amount not reported on Form W-2 on the dotted line next to line 7

 Tip income you did not report to your employer Also include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in Form(s) W-2, box 8. They are not included as income in box 1. See Pub. 531 for more details.

sources outside the United States unless exempt by law or a tax freaty. You must also

You must report uneamed income, such as interest, dividends, and pensions, from

Foreign-Source Income

ncome

report earned income, such as wages and

tips, from sources outside the United



If you worked abroad, you may be able to exclude part or all of your earned in-come For details, see Pub 54 and Form

and Medicare (ax on unreported or allocated tips See the unstructions for line 59 on You may owe social security

 Dependent care benefits, which But first complete Form 2441 to see if you should be shown in Form(s) W-2, box 10 can exclude part or all of the benefits page 43

Foreign retirement plans. If you were a

2555 or 2555-EZ

heneficiary of a foreign retrement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian reg-

 Employer-provided adoption benefits, which should be shown in Form(s) W-2, box 12, with code T But see the Instruc-tions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2005

istered retirement plan, see Form 8891 to find out if you can elect to defer tax on the

Report distributions from foreign pen-

undistributed income

sion plans on lines 16a and 16b

reported on Form W-2 Also, enter "SCH" and the amount on the dotted line next to you used for expenses other than tutton amounts used for room, board, and travel Scholarship and fellowship grants not line? However, if you were a degree candidate, include on line 7 only the amounts and course-related expenses For example, must be reported on line 7

Community property states are Anzona, Californa, Idaho, Loussana, Nevada, New

Community Property States

Mexico, Texas, Washington, and Wisconsm If you and your spouse lived in a community property state, you must usually

follow state law to determine what is com-munity income and what is separate in-

deferred should be shown in Form W-2, box 12, and the "Returement plan" box in box 13 should be checked. If the total pontly) deferred for 2005 under all plans was more than \$14,000 (excluding eatch-up contributions as explanned below), include the excess on line? This stant is (a) \$10,000 if you only have SIMPLE plans, or (b) \$17,000 for section Excess salary deferrals The amount amount you (or your spouse if filing

> to whole dollars, you must round all amounts To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39

You can round off cents to whole dollars on your return and schedules. If you do round

Rounding Off to Whole

come For details, see Pub. 555.

in section 457(b) deferred compensation A higher limit may apply to participants Contact your plan administrator for more plans for the 3 years before retirement age

403(b) plans if you qualify for the 15-year rule in Pub 571

to figure the amount to enter on a line, include cents when adding the amounts and

round off only the total

If you have to add two or more amounts

becomes \$1 and \$2.50 becomes \$3

If you were age 50 or older at the end of 2005, your employer may have allowed an additional deferral (catch-up contributions) of up to \$4,000 t52,000 for SIMPLE plans)
This additional deferral amount is not subject to the overall limit on elective defer-

amount to enter on this line should be shown in Form(s) W-2, box 1 But the fol-

lowing types of income must also be in-cluded in the total on line 7

etc If a joint return, also include your spouse's income. For most people, the

Enter the total of your wages, salaries, tips.

Wages, Salaries, Tips, etc.

Line 7



ployee for which you did not receive a

Wages received as a household em-

Form W-2 because your employer paid you

less than \$1,400 in 2005 Also, enter

You cannot deduct the amount deferred. It is not included as income in Form W-2, box I

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Veed more information or forms? See page 7.

• Disability pensions shown on Form 1099-R if you have not reached the minmun retirement age set by your employer. Disability pensions received after you reach that age and other payments shown on Form 1099-R (other than payments from Payments from an IRA are reported on an IRA") are reported on lines 16a and 16b lines 15a and 15b

ment plan shown on Form 1099-R of excess salary defertals and excess contributions (plus earnings). But do not include distributions from an IRA\* on line 7. Instead, report distributions from an IRA. Corrective distributions from a retireon lines 15a and 15b

\* Thus meludes a Roth, SEP. or SIMPLE IRA

# Were You a Statutory Employee?

commission drivers and traveling salespeople, and certain homeworkers. If you have related business expenses to deduct, report the amount shown in Form W-2, box 1, on Schedule C or C-EZ along with your ex-If you were, the "Statutory employee" box Statutory employees include full-time life insurance salespeople, certain agent or in Form W-2, box 13, should be checked penses

# Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2006 If you do not receive it by early February, use TeleTax topic 154 (see page 8) to find out what to do Even if you do not get a Form W-2, you must still report your earnings on line? If you lose your Form W-2 or it is incorrect, ask your employer for a new one

### Line 8a

# **Faxable Interest**

Each payer should send you a Form 1099-INT or Form 1099-OID Enter your fotal is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions (see page B-1) aptotal taxable interest income on line 8a But you must fill in and attach Schedule B if the ply to you

you could not withdraw because of the bankrupicy or insolvency of the financial institution may not have to be included in Interest credited in 2005 on deposits that your 2005 income For details, see Pub 550



If you get a 2005 Form 1099-INT for U.S savings bond interest that includes amounts you reported before 2005, see Pub 550

7

Need more information or forms? See page 7.

# ax-Exempt Interest

dends from a mutual fund or other regu-lated investment company. Do not include interest carned on your IRA or Coverdell such as from municipal bonds, report it on line 8b Include any exempt-interest divi-If you received any tax-exempt interest education savings account

### Line 9a

# Ordinary Dividends

Each payer should send you a Form 1000-DIV Enter your total ordinary dividends on lune 9a. This amount should be shown in Formiss 1099-DIV, box 1a. But you must fill in and attach Schedule B if the neminee, ordinary dividends that actually total is over \$1,500 or you received, as a belong to someone else

# Nondividend Distributions

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis) You must reduce your cost (or other basis) by hese distributions as capital gains on chedule D For details, see Pub 550 these distributions. After you get back all of our cost (or other basis), you must report

Dividends on insurance policies are a partial return of the premiums you paid Do not report them as dividends Include them in meetine on line 21 only if they exceed the total of all net premums you paid for the contract

### Qualified Dividends Line 9b

Enter your total qualified dividends on line 9b. Qualified dividends are eligible for Generally, these dividends are shown in Form(s) 1099-DIV, box 1b. See Pub. 550 for the definition of qualified dividends if a lower tax rate than other ordinary income you received dividends not reported on отт 1099-DIV Exception. Some dividends may be reported as qualified dividends in Form 1099-DIV, box 1b, but are not qualified dividends These include

- Dividends you received as a nominee See the Instructions for Schedule B
- during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the Dividends you received on any share of stock that you held for less than 61 days

the number of days you held the stock, you cannot count certain days during which zerve the next dividend payment. When avunting the number of days you held the include the day you disposed of the stock but not the day you acquired it. See the examples below. Also, when counting your risk of loss was diminished. See Pub. 550 for more details

\$200 However, you sold the 10,000 shares on August 3, 2005. You have no qualified

dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for

ess than 61 days

dends of \$1,000 and qualified dividends of

stutual Fund shows tetal ordinary divi-

Preferred dividends atmbutable to periods totaling less than 367 days are subject to the taling more than 366 days that you received on any share of preferred stock held for less When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished See Pub 550 for more details Dividends attributable to periods tothan 91 days dunng the 181-day penod that began 90 days before the ex-dividend date 61-day holding period rule above

cluding a short sale) to make related payments with respect to positions in substantially similar or related property Dividends on any share of stock to the extent that you are under an obligation (in-

ouly if you know or have reason to know that the payments are not qualified divi- Payments in lieu of dividends, but dends

NYZ Corp common stock on June 30, 2005 NYZ Corp paid a cash dividend of 10 cents per share. The ex-dividend date w.s. July 8, 2005. Your Form 1099-DIV from XYZ Corp shows \$500 in box la (ordinary dividends) and ut box 1b (qualified dividends). However, you sold the 5,000 shares on August 3, 2005. You held Example 1. You bought 5,000 shares of your shares of NYZ Corp for only 34 days of the 121-day period (from July 1, 2005, through August 3, 2005) The 121-day penod began on May 9, 2005 (60 days before the ex-dividend date), and ended on September 6, 2005. You have no qualified divi-Jends from XYZ Corp because you held the NYZ stock for less than 61 days

Example 1 except that you bought the stock on July 7, 2005 (the day before the ex-diviber 8, 2005) The \$500 of qualified divi-dends shown in Form 1099-DIV, box 1b, Evample 2. Assume the same facts as in dend date), and you sold the stock on September 8, 2005 You held the stock for 63 days (from July 8, 2005, through Septemare all qualified dividends because you held the stock for 61 days of the 121-day period (from July 8, 2005, through September 6, 2005) Evample 3. You bought 10,000 shares ABC Mutual Fund common stock on of ABC Mutual Fund common stock on June 30, 2005 ABC Mutual Fund paid a ex-dividend date was July 8, 2005 The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per cash dividend of 10 cents a share. The

Form 1040 - Lines 8b Through 10 Your Form 1099-DIV from ABC

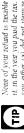
**∃** 

Be sure you use the Quahfied Dividends and Capital Gain Tax Worksheet or the

Schedule D Tax Worksheet, whichever applies, to figure your tax Your that applies. See the instructions for line 44 D Tax Worksheet tax may be less if you use the worksheet that heem on page 3" for details

### \_ine 10

### Faxable Refunds, Credits, or Offsets of State and Local ncome Taxes



you either (a) did not itemize 11. In the year you paid the tax. deductions, or (h) elected to deduct state and local general sales taxes mstead of state and local income taxes If you received a refund, credit, or offset of state or local income taxes in 2005, you may receive a Form 1099-G. If you chose 2005 estimated state or local income tax, the amount applied is treated as received in 2004 and you deducted state and local in-come taxes on line 5 of your 2004 Schedule 2005. If the refund was for a tax you paid in A, use the worksheet on page 24 to see if any of your refund is taxable apply part or all of the refund to your

Exception. See *Hemuzed Deduction Recoveries* in Pub. 525 instead of using the worksheet on page 24 if any of the following applies

- 1 You received a refund in 2005 that is for a tax year other than 2004
- tax or real property tax refund, in 2005 of an amount deducted or credit claimed in an 2 You received a refund other than an income tax refund, such as a general sales earlier year
- line 41, was more than the amount on your The amount on your 2004 Form 1040. 2004 Form 1040, line 40
- refund is more than your 2004 state and local income tax deduction minus the 4 Your 2004 state and local income tax amount you could have deducted as your 2004 state and local general sales taxes
  - 5 You made your last payment of 2004 You owed alternative minimum tax in estimated state or local income tax in 2005

Need more information or forms? See page 7.

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Form 1040 Lines 10 Through 13

secunty number If you do not, you may have to pay a \$50 penalty. For more details, use TeleTax topic 406 (see page 8) or see Pub 504 You could not deduct the full amount of credits you were entitled to in 2004 because the total credits exceeded the amount shown on your 2004 Form 1040, line 45

8 You could be claimed as a dependent by someone else in 2004

box 2h (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (col-lectibles (28°o) gain)

If both of the above apply, enter your total capital gain disinbutions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital someone else), report on line 13 only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee See the Instructions for Schedule B for filing requirements for Forms 1099-DIV and

• None of the Form(s) 1099-DIV or substitute statements have an amount in

from Form(s) 1099-DIV, box 2a, or substi-

made the payments know your social

tute statements

9 You had to use the Itemzed Deductions Worksheet in the 2004 Instructions for Schedules A & B because your 2004 adjusted gross income was over \$142,700 (\$71,350 if marned filing separately) and both of the following apply

a You could not deduct all of the amount on the 2004 Itemized Deductions Worksheet, Ime 1

gain distributions as a nominee (that is, they were paid to you but actually belong to

profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ

If you operated a business or practiced your

Business Income or (Loss)

Line 12

worksheet would be more than the amount The amount on line 8 of that 2004 on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2005

If you had a capital gain or loss, including

Capital Gain or (Loss)

Line 13

any capital gain distributions or a capital oss carryover from 2004, you must com-

# Line 11

Enter amounts received as alimony or separate maintenance. You must let the person Alimony Received

this worksheet

Keep for Your Records

| TIP | Use the Vushfied Drivedord Capital Gam Tax | Workshee on page 38 to figure your fax Your tax is usually Jess if you use

Exception. You do not have to fife Sched- The only amounts you have to report on Schedule D are capital gain distributions

plete and attach Schedule D

ule D if both of the following apply

State and Local Income Tax Refund Worksheet—Line 10

Be sure you have read the Exception on page 23 to see if you can use this worksheet instead of Pub 525 to figure if any of your refund is taxable `> Before you begin:

Exter the moome tax refund from Form(s) 1099-G (or similar statement). But do not enter more than the amount of your state and local income taxes shown on your 2004 Schedule A, line 5

Enter your total allowable stemized deductions from your 2004 Schedule A, line 28 2.

Note. If the filing status on your 2004 Form 1040 was married filing separately and your spouse itemized deductions in 2004, skip lines 3, 4, and 5, and enter the

Enter the amount shown below for the filing status claumed your 2004 Form 1040

amount from line 2 on line 6.

~;

Married filing jointly or qualifying widow(er)— \$9,700

Single or married filing separately— \$4,850

Head of household—\$7,150

2004 Form 1040 by \$950 (\$1,200 if your 2004 filing Did you fill in line 38a on your 2004 Form 1040?

No. Enter -0
Yes. Multiply the number in the box on line 38a of your status was single or head of household)

Add lines 3 and 4

vi.

Is the amount on line 5 less than the amount on line 27 vi

(sroe) None of your refund is taxable . No.

Tes. Subtract line 5 from line 2

<del>ن</del> ن

Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10

. 54

Need more information or forms? See page 7.

# Line 14

# Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797

# Lines 15a and 15b

# IRA Distributions



Special rules may apply if you received a distribution from rangement (IRA) after August 24, 2005, and your man home was in the rules may also apply it you received a dis-inbution after February 28, 2005, and betime August 29, 2005, to buy or construct your individual retirement ai-Humeane Katma disaster area Special s main bome in the Hurncane Katinia dis-

savings incertitive match plan for employ-ees (SIMPLE) IRA Except as provided be-low, leave line 15a blank and enter the total You should receive a Form 1099-R showing the amount of any distribution from your IRA Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simolified employee pension (SEP) IRA, and a distribution on line 15b Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one

 IRA to another IRA of the same type for example, from one traditional IRA to mother traditional IRA), or

SEP or SIMPLE IRA to a traditional

Also, put "Rollover" next to line 15b 1f the total distribution was rolled over in a to the part not rolled over Generally, a qualified rollover, enter -0- on line 15b If he total distribution was not rolled over in qualified rollover must be made within 60 days after the day you received the distribu-tion. For more details on rollovers, see Pub. 590. a qualified rollover, enter the part not rolled over on line 15b unless Exception 2 applies

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2006, attach a statenent explaining what you did

Exception 2. If any of the following apply enter the total distribution on line 15a and see Form 8606 and its instructions to figure he amount to enter on line 15b

l You received a distribution from an IRA (other than a Roth IRA) and you made

traditional or SEP IRAs for 2005 or an earbuttons to these IRAs for 2005, also see nondeductible contributions to any of your her year. If you made nondeductible contra-590 <u>1</u>2

showing the amount of your pension and annuty payments. See page 27 for details on rollovers and lump-sum distributions Do not include the following payments on lines 16a and 16b Instead, report them on · Disability pensions received before

You should receive a Form 1099-R

Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b, you do not have to see Form 8606 or its matricitoris You received a distribution from

Ime 7

you reach the minimum retirement age set Corrective distributions of excess salary deferrals or excess contributions to re-

by your employer

a Distribution code T is shown in Form tion (including a conversion) to a Roth IRA 1099-R, box 7, and you made a contribufor 2000 or an earlier year

b. Distribution code Q is shown in Form 1099-R, box 7

Attach Form(s) 1099-R to Form 1040 if any federal meeme tax was withheld

TIP

 You converted part or all of a tradi-tional, SEP, or SIMPLE IRA to a Roth IRA in 2005

button returned to you, with the related 4 You had a 2004 or 2005 IRA contriearnings or less any loss, by the due date (including extensions) of your tax return

> ister area, but that home was not bought or See Form 8915 and its instructions for de-tals

constructed because of Hurncane Katrina

If your pension or annuity is fully taxable. enter it on line 16b, do not make an entry on line 16a. Your payments are fully taxable if (a) you did not contribute to the cost

Fully Taxable Pensions and

Annuities

5 You made excess contributions to your IRA for an earlier year and had them for that year

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa neturned to you in 2005

(see page 27) of your pension or annuty, or (b) you got your entire cost back tax free before 2005

inbution and enter the total of the taxable amounts on line 15b. Enter the total amount Note. If you (or your spouse if filing jountly) received more than one distributron, figure the taxable amount of each disof those distributions on line 15a

on Form 1099-R For details on military Academics see Pub 525 If you

disability pensions, see Pub 525 1 received a Form RRB-1099-R, see

Pub 575 to find out how to report your

benefits

Fully taxable pensions and annuites also include multiary retirement pay shown

> tional tax if (a) you received an early distribution from your You may have to pay an addi-CAUTTON

Enter the total pension or annuity payments

Partially Taxable Pensions and

Annuities

you received in 2005 on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule part to enter on line 16b But if your annu-

explained in Puh 939 to figure the taxable

ity starting date (defined below) was after July 1, 1986, see Simplified Method on page 26 to find out if you must use that method to figure the taxable part

IRA and the total was not rolled over, or (b) you were born before July 1, 1934, and received less than the minimum SEP, and SIMPLE IRAs See the instrucrequired distribution from your traditional nons for line 60 on page 43 for details

### Pensions and Annuities Lines 16a and 16b

You can ask the IRS to figure the tax-

able part for you for a \$95 fee. For details, see Pub. 939

Special rules may apply if you received a distribution from a profit-shanng or retirement ΠP

amount, you can report that amount on line 16b But you may be able to report a

lower taxable amount by using the General

Rule or the Simplified Methoc Annuity Starting Date

If your Form 1099-R shows a taxable

trua disaster area. Special rules may also 2005, to buy or construct a main home in the Hurncare Katrina disaster area, but that home was not bought or constructed because of Hurncane Katnna See Form 8915 plan after August 24, 2005, and your man home was in the Hurncane Kaapply if you received a distribution after February 28, 2005, and before August 29, and its instructions for details Need more information or forms? See page 7.

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Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed

Form 1040 - Lines 16a and 16b

Form 1040 - Lines 1-1 Through 16b

# Simplified Method

You must use the Simplified Method if erther of the following applies

1 Your annuty starting date (defined on page 25) was after July 1, 1986, and you used this method last year to figure the anable part

2 Your annuty starting date was after November 18, 1996, and both of the folowing apply

"21 to figure toe retirement benefits and you If you received U.S. Civil Servchose the afternative annuity option, see Pub

taxable part of your persion or annuty. For more details on the Simplified Method, see Pub 575 or Pub 721 for U.S. Civil Service.

d The payments are from a qualified employee plan, a qualified employee ainu-ity, or a tax-sheltered arnimty b On your annuity starting date, either you were under age 75 or the number of

retirement benefits

the taxable part of your annuity. Do not use the worksheet below years of guaranteed payments was fewer than 5 See Pub 575 for the definition of

complete the worksheet below to figure the If you must use the Simplified Method.

guaranteed payments

Keep for Your Records

# Simplified Method Worksheet—Lines 16a and 16b

August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) Before you begin: V If you are the beneficiary of a deceased employee or former employee who died before in the amount entered on line 2 below

Note. If you had more than one partially taxable pension or annuty, figure the taxable part of each separately Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2005 on Form 1040, lune 16a.

1. Enter the total pension or annuity payments received in 2005. Also, enter this amount on Form 1040,

3. Enter the appropriate number from Table 1 below But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below 2. Enter your cost in the plan at the annuity starting date

4. Divide line 2 by the number on line 3

made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter 5. Multiply line 4 by the number of months for which this year's payments were

w,

6. Enter the amount, if any, recovered tax free in years after 1986 this amount on line 8 Otherwise, go to line 6

8. Enter the smaller of line 5 or line 7 7. Subtract line 6 from line 2

9. Taxable amount. Subtract line 8 from line 1 Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b If your Form 1099-R shows a larger amount, use the amount on this. line instead of the amount from Form 1099-R

after November 18, 1996, 8 2 8 2 8 AND your annuity starting date wasenter on line 3 before November 19, 1996, Table 1 for Line 3 Above 260 240 170 300 enter on line 3 IF the age at annuity starting date (see page 27) was . . . 55 or under 71 or older 02-99 26-60 61-65

Table 2 for Line 3 Above IF the combined ages at annuity starting date (see page 27) were

THEN enter on line 3 ...

360 110 or under 141 or older 121-130 131-140 111 - 120

Need more information or forms? See page 7.

8

### Age (or Combined Ages) at Annuity Starting Date

of a returee, use the returee's age on his or her annuty starting date. But if your annuannuty starting date. If you are the surrivor starting date was after 199" and the payments are for your life and that of your peneficiary, use your combined ages on the If you are the retiree, use your

If you are the beneficiary of an employee who died, see Pub 558 If there is more than one beneficiary, see Pub 578 or Pub 721 to figure each beneficiary's taxthle amount.

#### Cost

Your cost is generally your net investment in the plan as of the annuty starting date. It does not include pre-tax contributions Your net investment should be shown in Form 1099-R, box 9b, for the first year you exerved payments from the plan

### Rollovers

retrement plan that is contributed to another plan within 60 days of receiving the over, from one qualified employer's plan to mother or to an IRA or SEP Jenerally, a qualified rollover is a tax-free distribution of eash or other assets from one distribution. Use lines 16a and 16b to report qualified rollover, including a direct roll-

line 16b Also, enter "Rollover" next to Enter on line 16a the total distribution withheld This amount should be shown in Form 1099-R, box 1 From the total on line 16a, subtract any contributions (usually shown in box 5) that were taxable to you amount of the qualified rollover. Enter the before income tax or other deductions were when made. From that result, subtract the

apply to partial rellovers of property. For more details on rollovers

including distributions under qualified do-mestic relations orders, see Pub. 575

# Lump-Sum Distributions

rolled over in a qualified rollover. For details, see the instructions for line 60 on page 43 distribution? box in hox 2b checked. You may owe an additional tax if you received from a profit-sbanng or retrement plan, your Form 1099-R should have the "Total an early distribution from a qualified retirement plan and the total amount was not If you received a lump-sum distribution

Enter the total distribution on line 16a and the taxable part on line 16b



on the distribution if you were born before January 2, 1936, or you are the beneficiary of a de-You may be able to pay less tax ceased employee who was born before January 2. 1936 For details, see Form 4972

#### Unemployment Compensation

ing the total unemployment compensation paid to you in 2005 You should receive a Form 1099-G show-

amount you repard from the total amount you received Enter the result on line 19 Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19 If. in 2005, you repaid unemployment compensation that you included in gross in-come in an earlier year, you can deduct the amount repaid on Schedule A, line 22. But If you received an overpayment of un-iployment compensation in 2005 and you repaid any of it in 2005, subtract the

if you repaid more than \$3,000, see Repayments in Pub 525 for details on how to report the repayment Form 1040 - Lines 16a Through 20b

Form 1040 - Lines 20a and 20b

# Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2005 If you received railroad retirement benefits treated as social security, you should reshowing in box 3 the total social security ceive a Form RRB-1099

Use the worksheet on page 28 to see if any of your benefits are taxable

Exception Do not use the worksheet on page 28 if any of the following applies

· You made contributions to a tradi-Instead, use your social secunty benefits are taxable and tional IRA for 2005 and you or your spouse were covered by a retirement plan at work the worksheets in Pub 590 to see if any of to figure your IRA deduction or through self-employment

 You repaid any benefits in 2005 and your total repayments (box 4) were more Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you than your total benefits for 2005 (box 3) cone of your benefits are taxable for 2005 included in gross income in an eather year For more details, see Pub 915

or S815, or you exclude employer-provided adoption benefits or income from sources You file Form 2555, 2555-EZ, 4563. within Puerto Rico Instead, use the worksheet in Pub 915

# Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

If you are married filing separately and you lived apart from your spouse for all of 2005, Complete Form 1049, lines 21 and 23 through 32 if they apply to you Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the enter "D" to the right of the word "benefits" on line 20a instructions for line 36 on page 35). Before you begin:

Be sure you have read the Exception on page 27 to see if you can use this worksheet

instead of a publication to find out if any of your benefits are taxable

SSA-1099 and	
Forms	
your	
of all	
pox,	
from	
Enter the total amount from box 5 of all your Forms!	000
the total	Carry DDD 1000
Enter	Common

Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 Enter one-half of line 1 through 19, and 21

Enter the amount, if any, from Form 1040, line 8b Add lines 2, 3, and 4

vi ė

> Enter the total of the amounts from Form 1040, lines 23 through 32 plus any write-in adjustments you entered on the dotted line next to line 36 Is the amount on line 6 less than the amount on line 5?

None of your social security benefits are taxable □ No. Stop

Subtract line 6 from line 5 If you are

∞

 Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2005, Married filing jointly, enter \$32,000

 Married filing separately and you lived with your spouse at any time in 2005, skip lines 8 through 15, multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17 enter \$25,000

Is the amount on line 8 less than the amount on line 7? □ No. (stop)

9,

None of your social security benefits are taxable. You do not have to enter any amounts on line 20a or 20b of Form 1040. But if you are married filling separately and you lived apart from your spouse for all of 2005, enter -0- on line 20b. Be sure you entered "D" to the right of the word "benefits" on line 20a.

Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying Ves. Subtract line 8 from line 7

widow(er), or married filing separately and you lived apart from your spouse for all of 2005 Subtract line 10 from line 9 If zero or less, enter -0-Enter the smaller of line 9 or line 10

Enter the smaller of line 2 or line 13 Enter one-half of line 12

Ĭ 15. <u>16</u>

10 12 Ξ.

> Multiply line 11 by 85% (85). If line 11 is zero, enter -0-Add lines 14 and 15

Taxable social security benefits. Enter the smaller of line 16 or line 17 Enter the amount from line 1 above on Form 1040, line 20a Multiply line 1 by 85% (.85)

17.

Enter the amount from line 18 above on Form 1040, line 20b

If any of your benefits are taxable for 2003 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

8

If you qualify to take the deduction, use the worksheet helow to figure the amount

more-than-2% shareholder Health insurance benefits paid for you may be shown in on can deduct

Freeption. Use Pub 535 instead of the worksheet below to find out how to figure your deduction if any of the following ap-You had more than one source of m-

The insurance plan must be established

Form W-2, box 14

plies

a month in 2005, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For exam-

#### Other Income ine 21

Do not report on this line any

public Instead, you must use Schedule C. C-E2 or E second meome from self-employment have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1000-MISC Instead, see the chart on page 15 to find out or lees received as a notary where to report that income

Use line 21 to report any income not reported elsewhere on your return or other schedules. See the examples below. List the ached statement. For more details, see type and antount of income. If necessary, show the required information on an at-Miscellaneous Income in Pub 525 Do not report any nentaxable TIP

amounts on line 21, such as child support, money or propto you, or received as a gift, or life insurance proceeds received because of a person's death erty that was unhented, willed

Examples of income to report on line 21

dell education savings account (ESA) or a qualified futton program (QTP). Dismbunous from these accounts may be taxable of (a) they are more than the qualified higher education expenses of the designated bene-ficiary in 2005, and (b) they were not in-cluded in a qualified rollover. See Taxable distributions from a Cover-Jub 970

tional fax if you received a tax-able distribution from a Coverdell ESA or a QTP See You may have to pay an addithe Instructions for Form 5329

Distributions from these accounts may be taxable if (a) they are more than the unrembursed qualified medical expenses of the account beneficiary or account holder n 2005, and (b) they were not included in a Taxable distributions from a health savings account (HSA) or an Archer MSA qualified rollover See Pub 969

bonal tax if you received a taxor an Archer MSA. See the In-structions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer AISAs You may have to pay an addiable distribution from an HSA

Prizes and awards

 Gambling winnings, including lotter-tes, raffles, a lump-sum payment from the sale of a nght to receive future lottery payments, etc. For details on gambling losses,

see the instructions for Schedule A, line 27, on page A-9

physical education. You must reduce your qualified expenses by the following Excludable U.S. series EE and Lsav-



Jn-Attach Form(s) W-2G to

unounts

Form 1040 of any tederal come fay was withheld

Jury duty fees. Also, see the instruc-

from for line 36 on page 35

Nontaxable qualified nution program

earrungs

ings bond interest from Form 8815

these expenses that were not reported to you in Form W-2, box 1 Nontaxable earungs from Coverdell Any reimbursements you received for education sayings accounts tance payments. These payments should be Alternative trade adjustment assis- Alaska Permanent Fund dividends shown in Form 1099-G, box 5

 Reimbursenients or other amounts recerved for items deducted in an earlier year. such as medical expenses, teal estate taxes, general sales taxes, or home mortgage unterest. See Recoveries in Pub. 525 for details on how to figure the amount to report

For more details, use TeleTax topic 458

see babe 8)

property if you engaged in the rental for profit but were not in the business of rent-Income from the rental of personal

Line 24

ing such property. Also, see the instructions for line 36 on page 35.

Certain Business Expenses of Reservists, Performing

> Income from an activity not engaged in for profit See Pub 535

 Loss on certain corrective distributions of excess deferrals. See Retirement Plan Contributions in Pah 525

### **Adjusted Gross** ncome

Performung-arts-related expenses as a

qualified performing artist

Business expenses of fee-basis state

or local government officials

services as a National Guard or reverve

Guard and reserve members who traveled more than 100 miles from home to perform

Certain business expenses of National

Include the following deductions on

Artists, and Fee-Basis **Government Officials** 

### Educator Expenses Line 23

For more details, see Form 2106 or

instructor, counselor, principal, or aide in a school for at least 900 hours during a penses you paid in 2005. If you and your qualified expenses. An eligible educator is If you were an eligible educator in 2005, you can deduct up to \$250 of qualified exspouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her a kindergarten through grade 12 teacher. school year

ings account for 2005, you may be able to

take this deduction. See Form 8889

If contributions (other than employer con-

Health Savings Account

Line 25

Deduction

tributions) were made to your health sav-

as an educator. An expense does not have to he required to be considered necessary field. A necessary expense is one that is helpful and appropriate for your profession books, supplies, equipment (including computer equipment, software, and service), and other materials used in the classroom. An ordinary expense is one that is Qualified expenses include ordinary and necessary expenses paid in connection with common and accepted in your educational

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles further

Moving Expenses

Line 26

Qualified expenses do not include ex-penses for home schooling or for

. გ

Need more information or forms? See page 7.

was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old

from your old home than your old home

home. Use TeleTax topic 455 (see page 8)

or see Form 3903

Line 27 nonabletic supplies for courses in health or

Form 1040 - Lines 21 Through 26

orm 1040 - Lines 27 Through 31b

### Self-Employment Tax One-Half of

under your business. But if you were also eligable to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of self-employment tax, fill in Schedule SE to If you were self-employed and figure the amount of your deduction

### Line 28

# Self-Employed SEP, SIMPLE, and Qualified Plans

ple, if you were eligible to participate in a subsidized health plan maintained by your

fied long-term care insurance to figure the

deduction

You are using amounts paid for quali-

 You file Form 2555 or 2555-EZ come subject to self-employment tax

> spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction If you were self-employed or a partner, you may be able to take this deduction. See Pub 560 or, if you were a minister, Pub 517

# For more details, see Pub 535

Note. 1f, dunng 2005, you were an eligible Benefit Guaranty Corporation pension re-cipient, you must complete Form 8885 When figuring the amount to enter on line I of the worksheet below, do not include any health coverage tax credit advance pay-ments shown in Form 1099-H, box 1. Also, subtract the amount shown on Form 8885, line 4 (reduced by any advance payments trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension shown on line 6 of that form), from the total before completing the worksheet helow insurance premiums you paid

paid for health insurance for yourself, your spouse, and your dependents if any of the

 You were self-employed and had a net You used one of the optional methods to figure your net earnings from self-em-ployment on Schedule SE

following applies

profit for the year

You may be able to deduct the amount you

Self-Employed Health

ine 29

nsurance Deduction

The Form 1099-1NT or Form 1099-OID you received will show the amount of any penalty you were charged of Savings

Penalty on Early Withdrawal

Line 30

### Line 31a and 31b **Alimony Paid**

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 (see page 8) or see Pub 504

# Keep for Your Records

3elf-Employed Health Insurance Deduction Worksheet—Line 29

S corporation in which you were a

You received wages in 2005 from

Before you begin: / If, during 2005, you were an eligible trade adjustment assistance (TAA) recipient, alternative IAA recipient, or Pension Benefit Guaranty Corporation pension recipient, see the Note apove

Be sure you have read the Exception above to see if you can use this worksheet instead of Pub 535 to figure your deduction

1. Enter the total amount paid in 2005 for health insurance coverage established under your business

for 2005 for you, your spouse, and your dependents. But do not include amounts for any month you Enter your net profit\* and any other earned income \*\* from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28 were eligible to participate in an employer-sponsored health plan

Form 1040, line 29 Do not include this amount in figuring any medical expense deduction on 3. Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Schedule A \* If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, line 4b.

•• Earned meune includes net earnings and gauss from the sale, translet, or horising of property you created It does not include capital gain moone. If you were a more-than 2% shareholder in the S corporation under which the insurance plan is established, earned moone is your wages from that corporation.

Need more information or forms? See page 7.

RA Deduction

TIP

dividual retrement arrange-ment (IRA) for 2005, you must If you made any nondeducable report them on Form 8600

take an IRA deduction But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purnonal IRA for 2005, you may be able to separate maintenance payments reported on line 11. If you were self-employed, statement should be sent to you by May 31. 2006, that shows all contributions to your If you made contributions to a tradiposes, earned income includes alimony and earned income is generally your net earnngs from self-employment if your personal services are a material income-producing factor. For nione details, see Pub. 590. A traditional IRA for 2005

Use the worksheet on page 32 to figure the amount, if any, of your IRA deduction But read the following list before you fill in the worksheet

or older at the buttons made to your traditional IRA for end of 2005, you cannot deduct any contn-2005 or treat them as nondeductible contra-1 If you were age 70:

Roth IRA But you may be able to take the returement savings contributions credit. See You cannot deduct contributions to a the instructions for line 51 on page 40



If you made contributions to both a traditional IRA and a Roth IRA for 2005, do not use the worksheet on page 32 Inany, of your IRA deduction stead, see Pub

3 You cannot deduct elective defer-rals to a 401(k) plan, section 45" plan.

Plan These amounts are not included as income in Form W-2, box 1. But you may be able to take the retirement savings con-inhitions credit. See the instructions for SIMPLE plan, or the federal Thirth Savings line 51 on page 40

4 If you made contributions to your IRA in 2005 that you deducted for 2004, do not include them in the worksheet

qualified deferred compensation plan or nongovernmental section 457 plan that is included in Form W-2, box 1, or in Form 1099-MISC, box T. do not include that income on line 8 of the worksheet. The inor (c) Form 1099-MISC, box 15b If it is come should be shown in (a) Form W-2. box 11, (b) Form W-2, hox 12, with code Z, not, contact your employer or the payer for If you received income from a nonthe amount of the moome

the total IRA deduction for you and your 6 You must file a joint return to deduct contributions to your spouse's IRA spouse on line 32

Do not include qualified rollover conerbutions in figuring your deduction. In-stead, see the instructions for lines 15a and 15b on page 25

8 Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2005, see Pub 590 for

By April 1 of the year after the y ear in which you turn age "0";, you must start talong minumum required distributions from

traditional IRA If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed For details, including how to figure the minimum required distribution, 005 9Rd

RA Deduction Worksheet—Line 32

Form 1040 - Line 32

Form 1040-Line 32

### Were You Covered by a Retirement Plan?

If you were covered by a retarement plan (analytical pension, profit-shanng (includ-(qualified pension, profit-sharing (including 401(k)), annuty, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or elimi-nated But you can still make contributions to an IRA even if you cannot deduct them In any case, the income earned on your IRA contributions is not taxed until it is paid to you

The "Retrement plan" box in Form W-2, box 13, should be checked if you were covered by a plan at work even if you were not vested in the plan You are also covered by a plan if you were self-em-ployed and had a SEP, SIMPLE, or qualified retirement plan

If you were covered by a returement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub 590 to figure the amount, if any, of your IRA deduction

were not covered by a retrement plan but your spouse was, you are considered cov-ered by a plan unless you lived apart from Married persons filling separately. If you your spouse for all of 2005

#### Keep for Your Records Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 35). ☐ Yes ☐ No Spouce's IRA <u>.</u> Ş. é, É ė € é ☐ Yes ☐ No Your IRA 5 ż ġ Ę, ģ 9 spouse is age 50 or older at the end of 2005, \$9,000 if both spouses are age 50 or older at the end of 2005, **stop here** and see Pub. 590 to On lune 104, enter the smallest of line 7a, 8, or 9a. On line 10b, enter the smallest of line 7b, 8, or 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040, line 32. Or, if you want, you can deduct more, enter \$4,000 (\$4,500 if age 50 or older at the end of 2005) on Mulhply lines 6a and 6b by 40% (.40) (or by 45% (.45) in the column for the IRA Next. If you checked "No" on time 1a (and "No" on time 1b if married filing jointly), skip lines 2 through 6, enter \$4,000 (\$4,500 if age 50 or older at the end of 2005) on line 7a (and 7b if applicable), and go to line 8. Otherwise, go to Enter traditional IRA contributions made, or that will be made by April 17, 2006, for 2005 to your IRA on line 9a and to your spouse's IRA on line 9b (stop) None of your IRA contributions are deductible. For details on condeductible IRA contributions, see Form 8606. If married filing jointly and line 8 is less than \$8,000 (\$8,500 if one \$490 30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200. Married filing separately and you lived with your spouse at any time in 2005, Subtract line 5 from line 2 in each column. If the result is \$10,000 a smaller amount and treat the rest as a nondeductible contribution (see Form line 7 for that column and go to line 8. Otherwise, 80 to line 7 of a person who is age 50 or older at the end of 2005). If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, uncrease Single, head of household, or married filing separately and you lived apart from your spouse for all of 2005, enter \$60,000 Subtract line 4 from line 3. If married filing jointly, enter the result in both Married filing jointly, enter \$80,000 in both columns. But if you checked "No" on either line Ia or Ib, enter \$160,000 for the person who was not If married filing jointly, was your spouse covered by a retirement plan? Be sure you have read the list on page 31 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36 other earned income from Form 1040, minus any deductions on Form 1040, lines 27 and 28 Do not reduce Enter your wages, and your spouse's if filing jointly, and Enter the total of the amounts from Form 1040, lines 23 Is the amount on line 5 less than the amount on line 2? Were you covered by a retirement plan (see page 31)? Enter the amount shown below that applies to you. Enter the amount from Form 1040, line 22 wages by any loss from self-employment figure your IRA deduction. Qualifying widow(er), enter \$80,000 Before you begin: covered by a plan enter \$10,000 . No. 9, 9 ci

Need more information or forms? See page 7.

. 32

You may be able to take the retirement savings contributions credit. See the instructions for line 51 on page 40

TIP TIP

transportation, or other similar personal

 You were a U.S. citizen or resident dent alten for any part of 2005 and you are filing a joint return Use the worksheet below to figure your tutton and fees deduction

dien for all of 2005 or you were a nonresi-

living, or family expenses

### Student Loan Interest Deduction

You can take thus deduction only if all of the following apply

- You paid interest in 2005 on a quali
  - hed student loan (see below).
- Your filing status is any status except of household, or qualifying widow(er), \$135,000 if married filing jointly Use lines through 4 of the worksheet below to fig- Your modified adjusted gross income (AGI) is less than \$65,000 if single, head married filmg separately ure your modified AGI
- You, or your spouse if filing jointly,
   re not claimed as a dependent on as a dependent on someone's (such as your parent's) 2005 tax are not

Use the worksheet below to figure your student loan interest deduction

loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude Exception. Use Pub 970 instead of the worksheet below to figure your student income from sources within Puerto Rico

Qualified student loan. A qualified student oan is any loan you took out to pay the jualified higher education expenses for

a dependent on your return when the loan was taken out if that person had no gross Any person you could have claimed as a dependent on your teturn for the prior year when the loan was taken out except that you, or your spouse if filing jointly, could be claimed as a dependent on some-The person for whom the expenses were paid must have been an eligible student (see this page) However, a loan is not a meente et had not filed a joint return one else's return

exeds were used for other purposes, or (b) the loan was from either a related person or chased under such a plan. To find out who a person who borrowed the proceeds under a qualified employer plan or a contract puris a related person, see Pub 970

Qualified higher education expenses. Qualified higher education expenses generally include turtion, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution An eligible educational institution includes

most colleges, universities, and certain vo-

cational schools. You must reduce the ex- Employer-provided educational assispenses by the following benefits

> Any person who was your dependent Any person you could have claimed as

when the loan was taken out

Yourself and your spouse

 Excludable U S senes EE and I savings bond interest from Form 8815 Formes) W-2, box 1

tance benefits that are not included in

- Nontaxable qualified tutton program earmings
- Nontaxable earungs from Coverdell
- tance allowance, or other payment (but not gifts, inhentances, etc.) excluded from in- Any scholarship, educational assiseducation savings accounts come

For more details on these expenses, see

qualified student loan if (a) any of the pro-

Eligible student. An eligible student is a Pub 970

study abroad that was approved for credit by the institution at which the student was or other program (including a program of Was enrolled in a degree, certificate. enrolled) leading to a recognized educanonal credential at an eligible educational institution, and

 Carried at least half the normal full-time workload for the course of study he or she was pursuing

Keep for Your Records

Be sure you have read the Exception above to see if you can use this worksheet instead of

Enter the total interest you paid in 2005 on qualified student loans (see above). Do not enter more

Enter the total of the amounts from Form 1040, lines 23 through 32, plus any

Enter the amount from Form 1040, line 22

than \$2,500

write-in adjustments you entered on the dotted line next to line 36

Single, head of household, or qualifying widow(er)—\$50,000

Enter the amount shown below for your filing status

Subtract line 3 from line 2

**Before you begin:** Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the

instructions for line 36 on page 35)

Pub 970 to figure your deduction

Student Loan Interest Deduction Worksheet—Line 33

for fees required to be paid to the institution or hobbies, unless such course is part of the Cualified turtion and fees must be re- Excludable U S senes EE and 1 sav- Nontaxable qualified tutton program Nontaxable earnings from Coverdell tance allowance, or other payment (but not Course-related books, supplies, equipment, and nonacademic activities, except as a condition of enrollment or attendance gifts, inhentances, etc.) excluded from m- Any course involving sports, games Any scholarship, educational ings hand interest from Form 8815 duced by the following benefits education savings accounts student's degree program earnings

соше

Keep for Your Records

3. Subtract line 2 from line 1. If the result is more than \$80,000 (\$160,000 if married filing 2. Enter the total of the amounts from Form 1040, lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to line 36. Enter the amount from Form 1040, line 22

d

1. Tuition and fees deduction. Is the amount on line 3 more than \$65,000 (\$130,000 if married filing jointly)?

■ Yes. Enter the total qualified tuttion and fees (defined above) you paid in 2005. Do not enter more than \$2,000. Also, enter this amount on Form 1040, line 34. □ No. Note. Bo not include this amount in figuring any other deduction on your return (such as on Schedule A, C. E. etc.)

Need more information or forms? See page 7.

# ine 34-

orm 1040 Line 34

Form 1040 Line 33



You may be able to take a credit

for your educational expenses instead of a deduction. See the mstructions for line 50 on page to for details

worksheet helow to figure your tutton and fees deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income

Exception. Use Pub 970 mstead of the

· You pud qualified tutton and fees You can take this deduction ordy if all of see this page) in 2005 for yourself, your the following apply

spouse, or your dependent(s)

tutton and fees required for the student's

cational institution during 2005

Qualified tuftion and fees. Qualified turtion and fees are amounts paid in 2005 for enrollment or aftendance at an eligible eduand fees paid in 2005 for an academic penod that begins in the first 3 months of

from sources within Puerto Rico

 Your filing status is any status except Your medified adjusted gross meome married filing separately

head of household, or qualifying widow(er), \$160,000 if married filing jointly Use lines I through 3 of the work-(AGI) is not more than \$80,000 if single, sheet below to figure your modified AGI

2006 can also be used in figuring your de-duction. Amounts paid include those paid

by credit card or with borrowed funds. An eligible educational institution includes most colleges, universities, and certain vo-Qualified furtion and fees do not include Room and board, insurance, medical expenses (including student health fees), amounts paid for the following items

> cannot be claimed as a dependent on someone's (such as your parent's) 2005 tax You, or your spouse if filing jointly,

cational schools

 You are not claiming an education credit for the same shident. See the instrucions for line 50 on page 40

For more details, use TeleTax topic 457 (see page 8) or see Pub 970

uition and Fees Deduction Worksheet—Line 34

Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub 970 to figure your deduction Before you begin: V Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 35).

jointly), Tou cannot take the deduction for tuition and fees

Enter the total qualified tuition and fees (defined above) you paid in 2005. Do not enter more than \$4,000. Also, enter this amount on Form 1040, line 34

vá

Need more information or forms? See page 7.

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Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to

at least three places). If the result is 1,000 or more, enter 1,000

8. Multiply line I hy line 7

No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9

Is the amount on line 4 more than the amount on line 5?

Marned filing jointly—\$105,000

Form 1040, line 33 Do not include this amount in figuring any other deduction on your return (such

as on Schedule A, C, E, etc )

Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on

8

# Form 1040 - Lines 35 Through 10

# Domestic Production

You may be able to deduct up to 3% of **Activities Deduction** from the following activities Construction performed in the United

 Engineering or architectural services performed in the United States for construction projects in the United States States

software, and sound recordings that you manufactured, produced, grew. or extracted in whole or in significant part 3 Any lease, rental, license, sale, exa Tangable personal property, computer change, or other disposition of within the United States.

c Electricity, natural gas, or potable vater you produced in the United States b. Any qualified film you produced,

The deduction does not apply to income

· The sale of food and beverages you denved from

· Property you leased, licensed, or rented for use by any related person, or repared at a retail establishment,

· The transmussion or distribution dectnory, natural gas, or potable water For details, see Form 8903 and its in-

include in the total on line 36 any of the ollowing write-in adjustments. To find out tyou can take the deduction, see the form or publication indicated. On the doned line next to line 36, enter the amount of your deduction and identify it as indicated

 Archer MSA deduction (see Form) 8853) Identify as "MSA

· Jury duty pay 1f you gave the pay to our employer because your employer paid your salary while you served on the jury dentify as "Jury Pay  Deductible expenses related to mcome reported on line 21 from the rental of personal property engaged in for profit identify as "PPR"

 Reforestation amortization and ex-penses (see Pub 535) Identify as "RFST" oloyment benefits under the Trade Act of 1974 (see Pub 525) Identify as "Sub-Pay Repayment of supplemental unem• Contributions to section 501(c)(18)(D) pension plans (see Pub 525), Identify as "501(c)(18)(D)"

 Contributions by certain chaplains to section 403(b) plans (see Pub 512) Iden-

nation claims, but only to the extent of Attorney fees and court costs for actions settled or decided after October 22. 2004. involving certain unlawful discrimigross income from such actions (see Pub 525) Identify as "UDC"

Line 39a

Tax and Credits

· Deduction for clean-fuel vehicles 1f you placed a qualified clean-fuel vehicle in service in 2005, you can deduct \$2,000 on line 36 if you did not use the vehicle in your business (other than as an employee). Identhis deduction on line 36 as Clean-Fuel

If you were born before January 2, 1941, or were blind at the end of 2005, check the appropriate box(es) on line 39a. If you were

married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1941, or was blind at the end of 2005, also check the appropriate

box(es) for your spouse. Be sure to enter

the total number of boxes checked

your business (other than as an employee). claim the husiness portion of the deduction de or other clean-fuel vehicle property in It you used a qualified clean-fuel vehron the applicable line of Schedule C, C-EZ E Or F



There are higher deduction amounts for heavy trucks, vans, and hises

A qualified clean-fuel vehicle

your better eye with glasses or contact Your field of vision is 20 degrees or enses, or ess If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to 1 Must be acquired new and for your 2 Must satisfy any federal and state You must keep the statement for your

3 Is designed to be propelled by a

enussions standards

OWTH USE

clean-burning fuel, such as natural gas. Itquefied natural gas, Inquefied petroleum gas, hydrogen, or electnothy

### Line 39b

certain gasoline-electric hybrid, vehicles such as the Ford Escape Hybrid, Honda Insight, Honda Civic Hybrid, Honda Ac-

A qualified clean-finel vehicle includes

oord Hybnd, Lexus RX 400h, Mercury Manner Hybnd, Toyota Highlander Hy-bnd, and Toyota Prus. It does not include

electric vehicles

If your spouse itemizes deductions on a separate return or if you were a dual-status alien, check the hox on line 39b. But if you were a dual-status alien and you file a joint return with your spouse who was a U S cinzen or resident at the end of 2005 and you and your spouse agree to be taxed on your combined worldwide income, do not sheck the box

### Line 40

if you placed a new electric vehicle in service in 2005. See

Form 883.4 for details

You may be able to take a credit

### ternized Deductions or Standard Deduction

You may also be able to take hus deduc-tion for certain new property installed on a

motor velucle to enable it to be propelled

by a clean-buming fuel

For more details, see Pub 535

be less if you take the larger of your item-ized deductions or standard deduction In most cases, your federal income tax will



If you checked the box on fine 39b, your standard deduction is Zero

# Itemized Deductions

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details

Line 37

To figure your itemized deductions, fill in Schedule A

Need more information or forms? See page 7.

orm 1040-Line 10

# Standard Deduction

Most people can find their standard deducbon by looking at the amounts listed under 'All others" to the left of Form 1040, line 40 But if you, or your spouse if filing

Keep for Your Records

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 Married filing jointly or qualifying widow(er)—\$10,000 Enter the amount shown below for your filing status. Single or marned filing separately—\$5,000

 Head of household—\$7,300 Standard deduction.

ei

31, 2005, you must get a statement certified by your eye doctor or registered optome-

trist that

If you were partially blind as of December

You cannot see better than 20 200 in

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent

Ves. Add \$250 to your earned income. Enter the total

Is your earned income\* more than \$550° [ Ves. Add \$250 to your earned income No. Enter \$800

Standard Deduction Worksheet for Dependents—Line 40

someone's 2005 return or you checked any box on line 39a, use the worksheet or the chart below, whichever applies, to figure

jourtly, can be claimed as a dependent on

deduction is zero, even if you were born before January 2, 1941, or were blind your standard deduction. Also, if you checked the box on line 39b, your standard

# Standard Deduction Chart for People Who Were Born Before January 2, 1941, or Were Blind—Line 40

\* Extred income includes wages, salones, type, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the anount, if any, on line 27.

b. If born before January 2, 1941, or blund, multiply the number on Form 1040, line 39a, by \$1,000 Enter the smaller of line 1 or line 2 If born after January 1, 1941, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b

c. Add lines 3a and 3b Enter the total here and on Form 1040, line 40

(\$1,250 if single or head of household)

Enter the number from the box on Form 1040, line 39a	The country of the co	Do not use the number of exemptions from time 6d
IF your filing status is	AND the number in the box above is	THEN your standard deduction is
Single	2	\$6,250 7,500
Married filing jointly or Qualifying widow(er)	12 18 17	\$11,000 12,000 13,000 14,000
Married filing separately	2 2 2 4	\$6,000 7,000 8,000 9,000
Head of household	- 2	\$8.550

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Need more information or forms? See page 7.

Keep for Your Records

Before you begin: \ See the instructions for line 44 on page 37 to see if you can use this worksheet to figure

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

your tax If you do not have to file Schedule D and you received capital gain distributions, be sure

you checked the box on line 13 of Form 1040

Form 1040 Lines 42 and 44

onn 1040 1.me 44

# ine 42

Exemptions

fram an additional exemption amount of \$500 per person (up to \$2,000) if you pro-vided housing to a person who was dislaxpayers bousing individuals displaced by Hurrleane Katrina. You may be able to placed from his or her main home because of Hurncane Katrina and all of the follow

 The person displaced lived in your man home for at least 60 consecutive days in 2005 ing apply

amount from any source for providing the You did not receive any rent or other

 The main home of the person dis-aced was, on August 28, 2005, in the placed was, on August 28, 200 Hurncane Katrini disaster area  The person displaced was not your For details, see Form 8914

\$109,475. Use the Deduction for Exemptions Worksheet below to figure your decition for exemptions unless you are filling Form 8914 1010 Adjusted gross income (line 38) \$109,475. Use the Deduction for Ex

page

### Line 44

Do you want the IRS to figure your tax for

Deduction for Exemptions Worksheet—Line 42

for Your Records

Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status'

(sro) Multiply \$3,200 by the total number of exemptions charmed on Form 1040, line 6d, and enter the result on hne 42

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4 16. 7. <u>œ</u> 19

2 2

Enter the amount from line 10 (if line 10 is blank, enter -0-)

✓ Ves. Skip lines 12 through 15, go to line 16 ☐ Nu. Enter the smaller of line 1 or line 6.

Are the amounts on lines 6 and 10 the same?

12

11. Multiply line 10 by 5% (.05)

Subtract line 9 from line 8

Figure the tax on the amount on line 7 Use the Tax Tahle or Tax Computation Worksheet.

15. Multiply line 14 by 15% (15)

14. Subtract line 13 from line 12

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9. 9

Yes, Stip lines 9 through 11, go to line 12 and check the "No" box.

■ No. Enter the amount from line 7 Is the amount on line 7 equal to or more than the amount on line 8? \$59,400 if married filing jointly or qualifying widow(er).

> Multiply \$3,200 by the total number of exemptions claimed on Form 1040, Ves Continue

Enter the amount shown helow for your filing status

Enter the amount from Form 1040, hne 38

÷

Single—\$145,950

Marned filing jointly or qualifying widow(er) — \$218,950

 Marned filing separately — \$100,475 Head of household - \$182,450 Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if married filing separately), (sm) You cannot take a deduction for exemptions Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0 0004 to 1)

é

Multiply line 2 by line 7

is considered to be age 14 at the end of 2005. Do not use Form 8615 for such a child such as taxable interest, ordinary do not use Form 8615 to figure the child's tax Also, a child horn on January 1, 1992. had more than \$1,600 of investment individends, or capital gains (including capí-tal gain distributions). But if neither of the child's parents was alive at the end of 2005 ☐ Yes. See Pub 967 for details, in-cluding who is eligible and what to do If you have paid too much, we will send you a refund. If you did not pay enough, we will [] No. Use one of the following methods to figure your tax. Also include in the 1 Tax from Forms 8814 and 1972. Be total on line if any of the following taxes

send you a full

Fax Worksheet on page D-9 of the Instruc-tions for Schedde D to figure your fax Schedule D. Lax Worksheet. If you have to file Schedule D and Schedule D, line 18 or 19, is more dian zero, use the Schedule D credit. You may owe this tax if (a) you claimed an education credit in an earlier year, and (b) either tax-free educational as-Tax from recupture of an education sistance or a refund of qualified expenses

sure to check the appropriate box(es)

Worksheet. If you do not have to use the Schedule D Tax Worksheet (see alove), use the worksheet on page 38 to figure your tax if any of the following applies Qualified Dividends and Capital Gain Lax

was received in 2005 for the student. See Form 8863 for more details. If you owe this tax, enter the amount and "ECR" on the

5. If you are claiming investment interest expense on Form

4. Add lines 2 and 3

4952, enter the amount from line 4g of that form

Otherwise, enter -0-

No. Enter the amount from Form 1040, line 13

Schedule D. but do not enter less than -()-

☐ Ves. Enter the smaller of line 15 or 16 of

2. Enter the amount from Form 1040, line 9b 1. Enter the amount from Form 1040, line 43

3. Are you filing Schedule D?

Subtract line 5 from line 4. If zero or less, enter -0-7. Subtract line 6 from line 1 If zero or less, enter -0-

\$29,700 if single or marned filing separately.

The amount on line 1, or

Enter the smaller of

\$39,800 if head of household.

 You do not have to file Schedule D and you reported capital gain distributions You reported qualified dividends on Form 1040, hne 9b

 You are filing Schedule D and Sched-ule D, lines 15 and 16, are both more than on Form 1040, line 13

sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax, Computation Worksheet on

However, do not use the Tax Table or Tax Computation Worksheet to figure your Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 14 at the end of 2005, and who

tax if any of the following applies

**short**. If your taxable moone is loss than \$100,000, you must use the Tax Table that begins on page 65 to figure you tax. Be

Iax lable or Tax Computation Work-

dotted hire next to line 14

Schedule J. If you had meome from farming or fishing, you tax may be less if you choose to figure it using income averaging

Keep	
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- -	<b>-</b> #
p9	
line 6d	

Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on

Figure the tax on the amount on line 1 Use the Tax Table or Tax Computation Worksheet.

17. Add lines 11, 15, and 16

whichever applies

vi

Multiply line 6 by 2% (.02) and enter the result as a decimal

Deduction for exemptions Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42

37

Need more informs
page 7.
و
forms? S
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e information
more
Need

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tion or forms? See page 7.

orm 1040-Lines 45 Through 51

# Alternative Minimum Tax

se the worksheet below to see if you uld fill in Form 6251

TIP

worksheet will be available on www.trs.gov\_in\_2006\_Enter ::AMT\_Assistant\*\*in the Search An electronic version of this or box on the website

Exception, Fill in Form 6251 instead of using the worksheet below if you claimed or received any of the following items

 Stock by exercising an incentive stock Accelerated depreciation

option and you did not dispose of the stock in the same year

Tax-exempt interest from private ac-

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ctrculation

Intangable dulling.

avity bonds

search, experimental, or mining costs

 Income from long-term contracts not figured using the percentage-of-completion activities or passive activities

(Continued on page 40)

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npc		13
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2	DC.	ĕ
72	쉱	0
7	늄	2
ĕ	5	2
75	S	ĕ
	ţ	-

Interest paid on a home mortgage not used to buy, build, or substantially improve

 Investment interest expense reported on Form 4952

 Alternative minimum tax adjustments Net operating loss deduction

from an estate, trust, electing large partner

 Any general business credit Section 1202 exclusion

 Nonconventional source fuel credit Qualified electric vehicle credit

Keep for Your Records

Credit for prior year minimum tax

If you are claiming the foreign tax credit (see the instructions for Form 1040, line 47, on page 40), enter

that credit on line 47

No. Stap lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5

Are you filing Schedule A?

No. Stap lines I through 3; enter on line 4 the an

Ves. Enter the amount from Form 1040, line 41

Enter the smaller of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on

Enter the total of the amounts from Schedule A, lanes and 2b

Form 1040, line 38

Enter any tax refund from Form 1040, lines 10 and 21

4. Add lines 1 through 3 above 6. Subtract line 5 from line 4 Subtract line 7 from line 6

Be sure you have read the Exception above to see if you must fill in Form 6251 instead of using this

Norksheet To See if You Should Fill in Form 6251—Line 45

Before you begin:

Form 6251 should be filled in for a child who was under age 14 at the end of 2005 if the child's adjusted gross income from Form 1040, line 38, exceeds the child's eamed income by more than \$5.850

### Foreign Tax Credit Line 47

Generally, you must complete and attach Form country. If you paid income tax to a foreign you may be able to take this credit

form 1116 to take this credit if all five of Exception. You do not have to the following apply

come was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule 1 All of your gross foreign source in-K-1 (or substitute statement)

shares of stock, you held those shares for at least 16 days 2 If you had dividend income from

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clading income from sources within Puerto 3 You are not filing Form 4563 or ex-

4 The total of your foreign taxes was not more than \$300 (not more than \$600 1f married filling jointly)

5 All of your foreign taxes were

1 11 11

No. Stap lines 12 and 13, enter on line 14 the amount from line 10, and go to line 15 13. Multiply line 12 by 25% (25) and enter the result but do not enter more than line 9 above

12. Is the amount on line 8 more than the amount on line 11?

Ves. Subtract line 11 from line 8

14. Add lunes 10 and 13

Marmed filing separately—\$75,000

Marned filing joundy or qualifying widow(er)—\$150,000

Enter the amount shown below for your filing status

☐ Yes. Subtract line 9 from line 8

Single or head of household—\$112,500

Married filing jointly or qualifying widow(er)—\$58,000

9. Enter the amount shown below for your filing status

Enter the amount from Form 8914, line 2

Single or head of household—\$40,250

10.1s the amount on line 8 more than the amount on line 9?

Marned filing separately—\$29,000

Stop You do not need to fill in Form 6251

15.1s the amount on line 14 more than \$175,000 (\$87,500 if married filing separately)? Vex (5709) Fill in Form 6251 to see if you owe the alternative minimum tax

Legally owed and not eligible for a

b Paid to countries that are recognized by the United States and do not support

ž

é

16. Enter the amount from Form 1040, line 44, mans the total of any tax from Form 4972 and any amount on Form 1040, line 47. If you used Schedule J to figure your tax, the amount for Form 1040, line 44, must be

No. Multiply line 14 by 26% (.26)

Yes. Fill m Form 6251 to see if you owe the alternative minimum fax.

No. You do not need to fill in Form 6251

Next. Is the amount on line 15 more than the amount on line 167

refigured without using Schedule J.

For more details on these requirements, see the Instructions for Form 1116 Do you meet all five requirements □ Yes. Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44

or your dependent to erroll in or attend an eligible educational institution, you may be able to take an education credit See Form 8863 for details. However, you cannot take you have to file Form 1116

You may be able to take this credit if you paid someone to care for

separately

• The amount on Form 1040, line 38, 18 \$53,000 or more (\$107,000 or more if mar-

 You are taking a deduction for tutton and fees on Form 1040, lune 34, for the

same student

ned filing jointly)

 Your qualifying child under age 13 whom you claim as your dependent Your disabled spouse who could not care for himself or herself

dependent (or could have claimed as a dependent except that person received \$3,200 or more of gross income or filed a joint Any disabled person not able to care for himself or herself whom you claim as a refum)

claimed as a dependent except that you, or your spouse if filing jointly, could be claimed as a dependent on someone else's Any disabled person not able to care for himself or herself whom you could have 2005 return

 Your cluld whom you could not claim as a dependent because of the rules for Children of divorced or separated parents that begin on page 20

For details, use TeleTax topic 602 (see page 8) or see Form 2441

(c) voluntary employee contributions to a qualified retirement plan (including the

federal Thrift Savings Plan), or (d) contributions to a 501(c)(18)(D) plan

(b) elective deferrals to a 401/k), 403(b), governmental 457, SEP, or SIMPLE plan,

You may be able to take this credit if you.

Contributions Credit Retirement Savings

# Credit for the Elderly or the Line 49

However, you cannot take the credit if either of the following applies

1 The amount on Form 1040, line 38, is more than \$25,000 (\$37,500 if head of

contribution or elective deferral (a) was household, \$50,000 if married filing a dependent on someone else's 2005 tax return, or (c) was a student (defined below) 5 calendar months of 2005 you a school, or Jointly) bility and you had taxable disability income. But you usually cannot take the credit if the amount on Form 1040, Jine 38, is \$17,500 or more (\$20,000 or more if You may be able to take thus credit if by the end of 2005 (a) you were age 65 or older, or marned filing jointly and only one spouse is eligible for the credit, \$25,000 or more if (b) you retired on permanent and total disamarned filing jointly and both spouses are eligible, \$12,500 or more if marned filing separately) See Schedule R and its instruc-

Credit figured by the IRS. If you can take thus credit and you want us to figure it for you, see the Instructions for Schedule R

If you (or your dependent) paid qualified expenses in 2005 for yourself, your spouse,

No. See Form 1116 to find out if you can take the credit and, if you can, if

an education credit if any of the following You, or your spouse if filing jointly are claimed as a dependent on someone's (such as your parent's) 2005 tax retum Your filing status is marned filing

applies

## Dependent Care Expenses Credit for Child and

You, or your spouse, were a nourest-dent ahen for any part of 2005 unless your filing status is marned filing jointly

Line 51

or your spouse if filing jointly, made (a) contributions to a traditional or Roth IRA.

Disabled

The person(s) who made the qualified

oom after January 1, 1988, (b) is claimed as

You were a student if during any part of Were enrolled as a full-time student at

nons for details

mechanical school. It does not include an course given by a school or a state, county, or local government agency

A school includes a technical, trade, or

on-the-job trauning course, correspondence

school, or Internet school

Took a full-time, on-farm training

**Education Credits** Line 50

For more details, use TeleTax topic 610 (see page 8) or see Form 8580

Need more information or forms? See page 7.

8

Need more information or forms? See page 7.

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Form 1040 - Line 52

# Line 52—Child Tax Credit

# Three Steps To Take the Child Tax Credit!

- Step 1. Make sure you have a qualifying child for the child tax credit (see the instructions for line 6c).
- Make sure that for each qualifying child you either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 (if the child is not your Step 2.
- Answer the questions on this page to see if you can use the worksheet on page 42 to figure your credit or if you must use Pub 972. If you need Pub 972, dependent) see page 7 Step 3.

42.50 42.50

Who Must Use Pub. 972

Questions

amount Is the amount on Form 1040, bn shown below for your filing stat

Married filing separately - \$55,000

3	
	Tais

 Single, head of household, or \$75,000 Marned filing jointly - \$110

than the	widow(er	
ne 38, more than the atus?	,000 r qualifying widow(ei	

No. Go to question 2 Yes. (no)
You must use Puth
972 to figure your
credit

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credits?	Constitution of the constitution
following	O Can the
f the	000
any of	T 0030
claiming	the same

- ns for Form Adoption credit, Form 8839 1040, line 53, on page 431 Are you c
  - Morgage interest credit, Form 8396 (see the instructions for Form 1040, line 34, on page 43)
     District of Columbia first-time homebuyer credit, Form 8859

Keep for Your Records

Child Tax Credit Worksheet-Line 52

• Do not use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 41. Instead, use Pub. 972

\$1,000

Number of qualifying children.

Enter the result

Enter the amount from Form 1040, line 46

3. Add the amounts from Form 1040

Line 47

To be a qualifying child for the child tax credit, the child must be under age 17 at the end of 2005 and meet the other requirements listed on page 19

Yes. (STOP)	No.
)	
You must use Pub	
972 to figure your	
child tax credit You	
will also need the	
form(s) listed ahove	
for any credit(s) you	
are claiming	

Are you excluding income from Puerto Rico or are you filing any of the following forms?

- Form 4563 (exclusion of income for residents of Ameri-Form 2555 or 2555-EZ (relating to foreign earned in-
- No. Use the worksheet on page 42 to figure your credit You must use Pub Yes. STOP can Samoa)

972 to figure your credit

1
1
-

You cannot take this credit because there is no tax to reduce However, you may be able to take the additional child tax credit. See the TIP below

Enter the total

Line 51 Line 50

Line 49 Lune 48

Are the amounts on lunes 2 and 3 the same?

Yes. (5100)

5. Is the amount on lane I more than the amount on lane 47

No. Subtract line 3 from line 2

Yes. Enter the amount from line 4
Also, you may be able to take the
additional child tax credit. See the

This is your child tax

No. Enter the amount from line i

You may be able to take the additional child tax credit on Form 1040 line 69, if you answered "Yes" on line 4 or line 5 above P

- First complete your Form 1040 through line 67
- Then, use Form 8812 to figure any additional child tax

Enter this amount on Form 1040, line 52 T app

Need more information or forms? See page 7.

- 41

Need more information or forms? See page 7.

- 42 -

# Form 1040-Lines 53 Through 62

### ine 53

# Adoption Credit

- tou may be able to take this credit if either of the following applies
- · You paid expenses to adopt a child needs and the adoption became final · You adopted a child with

This credit applies only to S corporation shareholders. See Form 8860

Qualified zone academy bond credit

See the Instructions for Form 8839 for

Other Taxes

### ine 54

Include the following credits on line 54 and check the appropriate box(es). To find out f you can take the credit, see the form

Medicare Tax on Tip Income

Social Security and

Line 59

Not Reported to Employer

 Mortgage interest credit if a state or ocal government gave you a mongage credit certificate, see Form 8396

If you received this of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad re-

prement (RRTA) tax on the unreported nps You must also pay this tax if your Form(s) W-2 shows allocated ups that you are including in your income on Form 1040, line 7 To figure the social security and Medi-

- Distract of Columbia first-time
- ютериует credit. See Form 8859

### \_ine 55

## Other Credits

Include the following credits on line 55 and cheek the appropriate box(es). If box c is checked, also enter the form number, if ap-plicable. To find out if you can take the redit see the form or publication indi Credit for prior year minimum tax 1f you paid alternative minimum tax in a prior year, see Form 8801

port to your employer

 Qualified electric vehicle credit 1f on placed a new electric vehicle in service

Line 60

- General business credit This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See in 2005, see Form 8834 orm 3800 or Pub 334
  - Empowerment zone and renewal community employment credit. See Form 8844
- · Credit for alcohol used as fuel See Form 6478

If any of the following apply, see Form 5329 and its instructions to find out if

nons for details

you owe this tax and if you must file Form 53.29

- tes placed in service after October 22, 2004, and Indian coal produced at facilities placed in service after August 8, 2005. See Renewable electricity, refined coal, and Indian coal production credit for elecmenty and refined coal produced at facili-Form 8835, Section B
- ployee credit If you have a carryforward credit from Form 8884, see Form 8835, New York Liberty Zone business em-

Hon

counts (ESAs), Archer MSAs, or health Nonconventional source fuel credit 1f you sold fuel produced from a nonconventional source, or you were an owner of roy-

- 3 You received taxable distributions from Coverdell ESAs or qualified tutton alty interests and you received income from the sale of fuel produced from a nonconventional source, you may be able to take this credit. See Form 8907
  - 4 You were born before July 1, 1934.

Ine 16b, or on Form 4972. Also, put "No" under the heading "Other Taxes" to the left of his 60 to indicate that you do not have to file Form 5329. But if distribution code 1 is ucation expenses, or qualified first-time homebuyer distributions, you must file Form 53.29 nhution code 1 is correctly shown in Form 1099-R, box 7, you do not have to file Form 5329 Instead, multiply the taxable amount the result on line 60. The taxable amount of tion you reported on Form 1040, line 15b or incorrectly shown in Form 1099-R. box 7, or you qualify for an exception for qualiand did not take the minimum required disinbution from your IRA or other qualified Exception If only item (1) applies and disof the distribution by 10% (10) and enter the distribution is the part of the distribufied medical expenses, qualified higher edretrement plan

### Line 61

### Advance Earned Income Credit Payments

care tax, use Form 4137 If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax

ncome credit (EIC) payments you re-ceived These payments are sbown in Form(s) W-2, box 9 Enter the total amount of advance earned

> You may be charged a penalty equal to 50% of the social secunty and Medicare tax due on typs you recerved but did not re-

### Line 62

### If any of the following apply, see Schedule H and its instructions to find out Household Employment Taxes

if you owe these taxes

ployee (defined below) cash wages of \$1,400 or more in 2005 Cash wages in-1 You paid any one household emclude wages paid by check, money order. etc

distribution was made or repaid because of Humcane Katrina

T P

You may not owe this tax if the See Form 8915 and its instruc-

Other Qualified Retirement

Plans, etc.

Additional Tax on IRAs,

- ing 2005 at the request of any household 2 You withheld federal income tax dur-
- 3 You paid total cash wages of \$1,000 or more in any calendar quarter of 2004 or 2005 to household employees

 You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuty, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribu-



amounts paid to an employee who was under age 18 at any For item (1), do not count tune in 2005 and was a student

Household employee. Any person who does household work is a household em-

Need more information or forms? See page 7. 2 Excess contributions were made to your IRAs, Coverdell education savings ac-

. 83

orm 1040 - Lines 62 Through 65

ployee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, namnes, health aides, maids, yard workers, and similar domestic

### Line 63

### Fotal Tax

tax, see the form or publication indicated On the dorted line next to line 63, enter the following taxes To find out if you owe the Include in the total on line 63 any of the amount of the tax and identify it as indi-

1 Additional tax on health savings account distributions (see Form \$889) Identify as "HSA"

as "ISC"

- buttons (see Form 8853) Identify as 2 Additional tax on Archer MSA distn-"MSA "
- 3 Additional tax on Medicare Advantage MSA distributions (see Form S853) Identify as "Med MSA".
  - Investment credit (see Form 4255) 4 Recapture of the following credits
- b. Low-income housing credit (see Form 8611) Identify as "LIHCR." Identify as "ICR"
- c Qualified electric vehicle credit (see Pub 535) Identify as "QEVCR."
- d Indian employment credit (see Form 8845) Identify as "IECR."
- e. New markets credit (see Form 8874). Identify as "NMCR." care facilities (see Form 8882) Identify as f Credit for employer-provided child
- 5 Recapture of federal mortgage subsidy 1f you sold your home in 2005 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828 Identify "FMSR"
- 72(m)(5) excess benefits tax (see Pub 560) Identify as "Sec 6 Section 2(m)(5)
- Medicare or RRTA tax on tips or group-term life insurance This tax should be shown in Form W-2, box 12, with codes A and B or M and N Identify as "UT." and 7. Uncollected social security

8 Golden parachute payments If you (EPP), you must pay a 20% tax on it This with code K. If you received a Form received an excess parachute payment tax should be shown in Form W-2, box 12, 1099-MISC, the tax is 20% of the EPP

- 9 Tax on accumulation distribution of trusts (see Form 4970) Identify as "ADT " shown in box 13 Identify as "EPP"
- by you or a member of your famuly from an expatriated comporation or its expanded affilated group in which you were an officer, director, or more-than-10% owner. See In-ternal Revenue Code section 4985. Identify 10 Excise tax on insider stock compen-You may owe a 15% excise tax on the value of nonstatutory stock options and certaın other stock-based compensation held sation from an expatniated corporation
- 11 Additional tax on uncome you repensation plan that fails to meet certain requirements. This income should be shown in Form W-2, box 12, with code Z, or in Form 1099-MISC, box 15b See Internal Revenue Code section 409A(a)(1)(B) to figure the tax on this income Identify as cerved from a nonqualified deferred com-
- 12 Interest on the tax due on installment income from the sale of certain residential lots and timeshares Identify as "453(1)(3)". or "453A(c)," whichever applies

# **Payments**

#### Federal Income Tax Line 64 Withheld

tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 64. The amount withheld should be shown in Form W-2 or W-2G, box 2, and in Form 1099-R, box 4 Attach Forms W-2G and 1099-R to the front of your return if federal income Add the amounts shown as federal

If you received a 2005 Form 1099 showing federal moome tax withheld on dividends, interest income, unemployment

compensation, social security benefits, or other income you received, include the amount withheld in the total on line 64. This should be shown in Form 1099, box 4, or Form SSA-1099, box 6

# Line 65

### 2005 Estimated Tax Payments

each spouse's individual tax as shown on your separate returns for 2005. For an ex-ample of how to do this, see Pub. 505. Be Enter any estimated federal income tax payments you made for 2005. Include any overpayment from your 2004 return that mated tax but are now fung separate income tax returns, you can divide the amount pad in any way you choose as long as you both agree If you cannot agree, you must divide the payments in proportion to rate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid Follow these instructions even if your If you and your spouse paid joint estisure to show both social security numbers (SSNs) in the space provided on the sepaspouse died in 2005 or in 2006 before filing you applied to your 2005 estimated tax

# Divorced Taxpayers

mer spouse, put your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2005, put your present spouse's SSN in the space provided on the front of Form 1040 Also, under the heading Pay-ments to the left of line 65, put your former If you got divorced in 2005 and you made joint estimated tax payments with your for-

### Name Change

spouse's SSN, followed by "DIV"

the payments you and your spouse made in 2005 and the namets) and SSN(s) under which you made them nage, divorce, etc., and you made esti-mated tax payments using your former name, attach a statement to the front of Form 1040 On the statement, explain all If you changed your name because of mar-

# Lines 66a and 66b—

# Earned Income Credit (EIC)

# What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any fax

area on August 25, 2005. Also, special nules may apply for people who had to relevane because of Hurncane Katma For denaits, see Pub. 4492. You may be able to elect to use your 2004 earned income to figure your EUC if (a) your 2004 earned income is more than your 2005 earned income, and (b) your man home was in the Hurricane Katinia disaster 트

# To Take the EIC:

- Follow the steps below
- Complete the worksheet that applies to you or let the IRS figure the credit for you
  - If you have a qualifying child, complete and attach

For help in determining if you are eligible for the EIC, go to www is gov etc and click on "EITC Assistant". This service is available in English and Spanish Schedule EIC

If you take the EIC even though you are not cligible and

it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise chapble to do so. If you frandulently take the FIC, you will not be allowed to take the credit for 10 years. See Form 8862. Who must file, on page 48. You may also have to pay penalties

# Step 1 All Filers

- If, in 2005
- 2 children lived with you. is the amount on Form 1040, Ime 38, less than \$35,263 (\$37,263 if married filing
- I child lived with you, is the amount on Form 1040, line 38, less than \$31,030 (\$33,030 if married filing jointly)? No children lived with you, is the amount on Form 1040, line 38, less than \$11,750 (\$13,750 if married filling

Yes. Continue

Do you, and your spouse if filing a joint return, have a

You cannot take the credit No. STOP

You cannot take the credit Put "No" on the dotted line next to line 66

social security number that allows you to work or is valid for EIC purposes (see page 48)? Yes. Go to question I No. (570)

Form 1040 - Lines 66a and 66b

orn 1040 - Lines 66a and 66b Continued from page 45

> Is your filing status married filing separately? You cannot take the credit Yes. (STOP)

Are you filing Form 2555 or 2555-EZ (relating to foreign earned inconse)?

You cannot take the Yes. 🗺

stepbrother, stepsister, or a descendant of any of them (for

example, your grandchild, niece, or nephew)

Son, daughter, stepchild foster child, hrother, sister

A qualifying child for the EIC is a child who is your...

Step 3 Qualifying Child

Were you or your spouse a nonresident alten for any part of 2005?

Yes, See Nouresident No. Go to Step 2 altens on page 4S

# Step 2 Investment Income

Add the amounts from Form 1040

Line 13\* 1лие 9а Lure 8b Line Sa

Investment Income

\*Do not melude if line 13 is a loss

 No. Skap question 3, go to 2 Is your investment income more than \$2,700? | | Yes. Continue

3 Are you filing Form 4797 (relating to sales of business Yes. See Form 1797

property)?

You cannot take the credit No. STOP filers on page 48

Do any of the following apply for 2005? You are filing Schedule E

· You are reporting income or a loss from the rental of personal property not used in a trade or business

No. Go to question 2

credit Put "No" on the dotted line next to line 66a.

You cannot take the Yes. (570)

Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2005?

Form 8814 (relating to election to report child's interest You are reporting income on Form 1040, line 21, from and dividends)

596 to see if you can take the credit. To get Pub. 596, see page 7 ☐ Yes. You must use Worksheet 1 in Pub

No. Go to Step 4 on Did a child live with you in 2005? Yes. Go to Step 3 Need more information or forms? See page 7.

Do you have at least one child who meets the conditions to be your qualifying child? C-4

2. if the amount on Form 1940, line 38, is less than \$11,750 (\$13,750 if mar-No. Go to Step 4, question ned filing jointly) fined on page 18 unless the child was born and died in 2005 Yes. The child must have a valid social secunty number as de-Skip Step 4, go to Step 5 on page 47

# Step 4 Filers Without a Qualifying Child

1 Could you, or your spouse of filing a joint return, be a qualifying child of another person in 2005? See Step 3

You cannot take the credit Put "No" on the dotted line next to Yes. (STOP) line 66a

Under age 19 at the end of 2005

2. Can you, or your spouse if filing a joint return, be dismed as a dependent on someone else's 2005 tax return? No. Contame Yes. (5709)

Any age and permanently and totally disabled (see page 48) Under age 24 at the end of 2005 and a student (see page 48)

You cannot take the

25 but under age 65 at the end of 2005?

3 Were you, or your spouse of filing a joint return, at least age No. Yes. Continue

You cannot take the credit

Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2005% Members of the multary stationed outside the United States, see page 48 before you answer

You cannot take the credit Put "No" on the dotted line next to line 66a. No.

Yes. Go to Step 5 on page 47

If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2005, or the child was married, see page 48

required time, see Exception to time lived with you on page

If the child did not live with you for the

Lived with you in the United States for more than half

who

\$

Need more information or forms? See page 7.

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# Earned Income

Are you filing Schedule SE because you were a member of the dergy or you had church employee income of \$108.33 or more?

No. Continue Yes. See Clergy or 등 Church employees, whichever applies.

Figure earned moome

Form 1040, line 7

Taxable scholarship or fellowship grant not reported on a Form W-2 Subtract, if included on line 7, any

 Amount received for work performed while an inmate in a penal institution iput "PRI" and the amount subtracted on the dotted line next to Form 1040

compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted on the dotted line next Amount received as a pension or annuity from a nonqualified deferred to Form 1040, line 7) This amount may be shown in Form W-2, box 11 If you amount received as a pension or annuity. received such an amount but box 11 is blank, contact your employer for the

Add all of your nontaxable combat pay if you elect to include it in earned income Also enter this amount on Form 1040, line 66b See Combat pay. Nontaxable on this page

combat pay may increase or decrease your EIC Figure the credit with and Electing to include nontaxable without your nontaxable combat pay before making the election

figure your EIC if (a) your 2004 earned income is more than your 2005 earned income, and (b) your main home was in the Hurncane Katrina disaster area on August 25, 2005. For dealis, see Pub 4492. If you make this election, skip question 3 and go to question 4 You may be able to elect to use your 2004 earned income to Earned Income = =

A Electing to use your 2004 earned income may increase or decrease your EIC Figure the credit using your 2004 earned income Then figure the credit using your 2004. carned income Compare the two amounts before making the election

cause you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a Were you self-employed, or are you filing Schedule SE bestatutory employee?

No. Continue Yes. Skip question 4 [
and Step 6, go to
Worksheet B on
page 50 2 or more qualifying children, is your earned income" less than \$35,263 (\$37,263 if marred filing jointly)?

If you have

 No qualifying children, is your earned income" less than \$11,750 (\$13,750 if married filing toutly)? I qualifying child, is your earned income" less than \$31,030 (\$33,030 if marned filing jointly)?

No. STOP Yes. Go to Step 6

You cannot take the credit

# Step 6 How To Figure the Credit

Yes. See Credit fig. 

No. Go to Worksheet A Do you want the IRS to figure the credit for you? on page 49 ured by the IRS on page 48

# **Definitions and Special Rules**

listed in alphabetical order)

Adopted child. An adopted child is always treated as your own An adopted child includes a child lawfully placed with you for legal adoption Church employees. Determine how much of the amount on Point July, Inc. 7, was also reprofer on Schoulds, El., Inc. 5 a Point All amount from the amount on Form 1901, Inc. 7, and onter the result in the first space of Step 5, Inc. 2. Be sue to answer Yes" to question 3 in Step 5

Clergy The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Scieoce practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7

1 Put "Clergy" on the dotted line next to Form 1040, line 66a Determine how much of the amount on Form 1040, line 7,

Subtract that amount from the amount on Form 1040, line  $^{7}$  Enter the result in the first space of Step 5, line  $^{2}$ was also reported on Schedule SE, line 2 3

Be sure to answer "Yes" to question 3 in Step 5

Combat pay, Nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See Combat Zone Exclusion in Phb. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in Formis) W-2, box 12, with code Q. If you are filling a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election

Form 1040-Lines 66a and 66b

Form 1040-Lines 66a and 66b

Credit figured by the IRS. To have the IRS figure your EIC

2 Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. See Com-1 Put "EIC" on the dotted line next to Form 1040, line 66a bat pay, Nontaxable on page 47

3 If you have a qualifying child, complete and attach Schedule

Exception to time lived with you. A child is considered to have lived with you for all of 2005 if the child was born or died in 2005 and your home was this child's home for the entire time he or she EIC If your ElC for a year after 1996 was reduced or disallowed, see Form 8862, Who must file below was alive in 2005. Temporary absences for special circumstances, such as for school, vacation, medical care, multary service, or detention in a juverale facility, count as time lived at home. Also see Kidnapped child on page 21 or Members of the military below

an amount from Form 4797, you must use Worksheet 1 in Pub 596 to see if you can take the EIC To get Pub 596, see page 7 Otherwise, stop, you cannot take the EIC Form 4797 filers. If the amount on Form 1040, line 13, includes

for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of Form 8862, Who must file. You must file Form SS62 If your EIC

that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clencal error You filed Form 8862 for another year, the EIC was allowed for the following applies

was because it was determined that a child listed on Schedule You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year EIC was not your qualifying child Also, do not file Form 8862 or take the credit for the

2 years after the most recent tax year for which there was a final determination that your EIC was reduced or disablowed

 10 years after the most recent tax year for which there was a final determination that your EIC was reduced or disallowed due to reckless or intentional disregard of the EIC rules, or due to fraud

of any court of competent junsdiction. For more details on authorized placement agencies, see Pub. 596 Foster child. A foster child is any child placed with you by an authon zed placement agency or by judgment, decree, or other order

outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is multizey duly ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty, you are Married child. A child who was marned at the end of 2005 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed hum or her as your dependent except for the rules for Chuldren of Members of the military. If you were on extended active duty divorced or separated parents on page 20

Nonresident aliens. If your filing status is married filing jointly go to Step 2 on page 45. Otherwise, stop, you cannot take the EIC than 90 days

2005, carnot engage in any substantial gainful activity because of a physical or mental condution and a doctor has determined that this condution (a) has lasted or can be expected to last continuously for Permanently and totally disabled. A person who, at any time in at least a year, or (b) can be expected to lead to death

qualifying cluid of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits. unless the rules for (hildren of divorced or separated parents on Qualifying child of more than one person. If the child is the page 20 apply

Dependency exemption (lune 6c)

3 Head of household filing status (line 4) 2 Child tax credits (lines 52 and 68)

4 Credit for child and dependent care expenses (line 48)

vo other person can take any of the five tax benefits listed above unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the IRS wall apply 5 Earned income credit (lines 66a and 66b) the following rules

If only one of the persons is the child's parent, the child will be treated as the qualifying child of the parent

 If two of the persons are the child's parents, the child will be treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2005. If the child lived with each parent for the same amount of time, the child lived with each parent for the same amount of time, the child will be treated as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2005

treated as the qualifying child of the person who had the · If none of the persons is the child's pæent, the child will be highest AGI for 2005

ing child for both you and your mother. If you and your mother both claim tax benefits based on the child, the rules above apply. Under these rules, you are entitled to treat your daughter as a qualifying child for any of the five tax benefits listed above for which you otherwise qualify. Your mother would not be entitled to take any of the five tax benefits listed above unless she has a different qualify-Example. Your daughter meets the conditions to be a qualifyung child

If you will not be taking the EIC with a qualifying child, put No" on the dotted line next to line 66a Otherwise, go to Step 3. question 1, on page 46 Social secunty number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to apply for or receive a federally funded benefit To find out how to get an SSN, see page 16. If you will not have an SSN by April 17, 2006, see What if You Cannot File on Time? on page 12.

**Student.** A child who during any part of 5 calendar months of 2005 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or internet school

sligable for the following programs or how much you can receive from them But if the refund you receive because of the ElC is not spent within a certain period of time, it can count as an asset (or Welfare benefits, Effect of credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are resource) and affect your eligibility

Temporary Assistance for Needy Families (TANF)

Medicaid and supplemental security income (SSI)

Food stamps and low-tncome housing

Need more information or forms? See page 7.

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- 47

Need more information or forms? See page 7.

# Keep for Your Records Worksheet A—Earned Income Credit (EIC)—Lines 66a and 66b

Enter your earned income from Step 5 on page 47 But if you elect to use your 2004 earned income (see page 47), enter that amount instead
--

All Filers Using

Part 1

**Worksheet A** 

THO YOUR	redt h		
to find the credit. Be sure you use the correct column for your	status and the number of children you have. Enter the credit ha	ţţ	
orrect c	ave En	e the cre	ooa
se the c	n you h	nnot tak	to lune
e you u	[ childre	You car	ine next
Be SIII	mber of	(g)	dotted 1
e credit	the m	s zero.	on the
ofind th	aftes and	If line 2 is zero. (570) You cannot take the credit	Put "No" on the dotted line next to line 66a
-	V2		-

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33

4. Are the amounts on lines 3 and 1 the same?	Wes. Stap line 5, enter the amount from line 2 on line 6
. Ar	

	ine 5
	10
•	S
	Š.
	Z

	5. If you have
Part 2	No qualifying     Ne 550 if na
Filers Who	• 1 or more qu
Answered	\$14,400 (\$16,
"No" on	Yes, Leave 1

children, is the amount on line 3 less than \$6,550

I or more qualifying children, is the amount on line 3 less than	\$14,400 (\$10,400 of married filing jointly)?
_	

$\Box$ <b>Ves.</b> Leave line 5 blank, enter the amount from line 2 on line 6	No. Look up the amount on line 3 in the EIC Table on pages 52-58 to find the credit Be sure you use the context column for your filing status and the number of children you have Enter the credit here	Look at the amounts on lines 5 and 2
Yes	₩	

j		_	٦	٠.	
i		7	,	Enter this amount on	Form 1040, line 66a
	ı				

This is your earned Income credit. If you elect to use your 2004 earned income (see page 47), enter "PYEI" and the amount of your 2004 earned income on the dotted line next to line oba.

Then, enter the smaller amount on line o

		٠.	
040, 1010, 003	4	1040	1
1 11 15			

Reminder-

Income Credit

Your Earned

Part 3

	·. ▼ .	_
9	1040	7

<u>₹</u> If you have a qualifying child, complete and attach Schedule EIC

If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

Need more information or forms? See page 7.

8

orn 1040-Lines 66a and 66b

# Worksheet B—Earned Income Credit (EIC)—Lines 66a and 66b Krep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 3, on page 47, and you do not elect to use your 2004 earned income to figure your EIC (see page 47).

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4
- If you are married filling, a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3

Part 1	Ę.	<ol> <li>Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies</li> </ol>	-EI	
Self-Employed, Members of the	4	h. Enter any amount from Schedule SE, Section B, line 4b, and line 5a	41	
Clergy, and	ن	c. Combine lines Ia and 1b	= 1c	
People With Church Employee	4	d. Enter the amount from Schedule SE, Section A, Inne 6, or Section B, line 13, whichever applies	PI -	
Income Filing Schedule SE	al	e. Subtract line 1d from 1c	= 16	

# Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 1029 or Form 4361

Selt-Employed

NOT Required

To File

Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*	Enter any net profit or (loss) from Schedule C, Iune 31, Schedule C-EZ, Iune 3, Schedule K-I (Form 1065), box 14, code A (other than farming) and Schedule K-I (Form 1065-B), box 9*
Enter any net farm profit or (lo farm partnerships, Schedule K-	Enter any net profit or (loss) frum 3, Schedule K-1 (Form 106 and Schedule K-1 (Form 1065-

+ 2b

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믣	Reduce any Schedule K-1 amounts by any partnership section 179 expense ded	invasion historial contraction accounts charmed and dardance charmed on set and on
- <u>Ā</u>	큐	Ē
E	ž	35.0
0	r	1
c. Combine lines 2a and 2b		

For example, your net earnings from self-employment were less than \$400.

Schedule SE

unentrourseu parmersing experiess claimed, and depletion claimed on cul and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and affach it to your return luction claimed,

## iling Schedule Part 3

Statutory Employees 3. Enter the amount from Schedule C. Line 1, or Schedule C.E.Z. Line 1, that you are filing as a statutory employee

# 4a. Enter your earned income from Step 5 on page 17 All Filers Using Part 4

43

<del>Q</del>

If line 4b is zero or less, (500) You cannot take the credit Put "No" on the dotted line next to line 66a b. Combine lines Le, 2c, 3, and 4a. This is your total earned income. Worksheet B Note. If line 4b

If you have employment tax but did not, we may rechize your credit by the amount of self-employment tax includes income on which you should have paid self-

No.

 2 or more qualifying children, is line 4b less than \$35,263 (\$37,263 if married filing jointly)? No qualifying children, is line 4b less than \$11,750 (\$13,750 if married filing jointly)? I qualifying child, is line 4b less than \$31,030 (\$33,030 if married filing jourtly)?

☐ Yes. If you want the IRS to figure your credit, see page 48. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).

You cannot take the credit Put "No" on the dotted line next to line 66a

8

Need more information or forms? See page 7.

1,430 1,430 1,450 1,470 1,490

1,130

1230 1250 1270 1290

1350 1370 1390

1,510 1,530 1,550 1,590

1,610 1,630 1,650 1,690

07,1 07,1 07,1 09,1

1.810 1.850 1.850 1.890

Enter this amount on Form 1040, line 66a

11

This is your earned income credit

Reminder-

acome Credit

Your Earned

Part 7

01

I or more qualifying children, is the amount on line 8 less than \$14,400

(\$16,400 of marned filmg\_jountly)?

No qualifying children, is the amount on line 8 less than \$6,550 (\$8,550 if marned filting jointly)?

Yes. Stap line 10, enter the amount from line 7 on line 11

Go to line

If you have: ģ

9

Part 6

Filers Who Answered

"No" 00

Are the amounts on lines 8 and 6 the

90

Enter the amount from Form 1040, line 38

Yes. Leave line 10 blank, enter the amount from line 7 on line 11

Look, up the amount on line 8 in the EIC Table on pages 52–58 to find the credit. Be sure you use the correct column for your filing status and the number of children

Look at the amounts on lines 10 and 7 Then, enter the smaller amount on line 11

you have Enter the credit here.

10401

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喜

If you have a qualifying child, complete and attach Schedule EIC

if your EIC for a year after 1999 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2005.

1,910 1,930 1,970 1,990

2.030 2.030 2.050 2.050 2.090

Form 1040 - Lines 66a and 66b

Keep for Your Records

Worksheet B—Continued from page 50

Look up the amount on line 6 above in the EIC Table on pages 52-58

Enter your total earned income from Part 4, line 46,

on page 50

All Filers Using

Worksheet B

to find the credit. Be sure you use the correct column for your filling status and the runmber of children you have. Enter the credit here

If line is zero, (Stow) You cannot take the credit Put "No" on the dotted line next to line 66a

٩

930

- 52

Need more information or forms? See page 7.

Your credit rs-No One Dild on the Child on the Your credit is-8425 944 861 878 995 1,012 ghild child 1,709 1,743 1,760 1,760 1828 1845 1862 1,233 1,233 1,250 1,267 1,284 1,301 1,335 1,352 029 063 080 097 1,114 1,131 1,148 1,182 369 386 386 403 420 420 420 447 471 471 505 505 539 1,539 1,590 1,590 1,607 ,624 1,641 1,675 1,675 1,692 And your filling status to-251 258 258 262 266 270 273 277 281 285 289 298 304 304 308 312 316 319 323 327 331 335 339 342 346 350 354 354 358 361 365 369 377 377 381 388 392 396 396 399 98 68 212 220 220 220 223 224 223 231 243 243 243 36,339 550 550 590 590 590 630 670 690 690 58868 810 850 870 890 910 920 930 990 044 054 074 094 094 If the amount you are looking up from the worksheet is... 2,450 Your credit is-944 961 978 995 1,012 709 743 777 777 777 777 777 1828 1845 1845 용 1114 1131 1148 1165 1182 199 1233 1250 1267 1284 1301 1352 1352 1,369 1,403 1,420 1,437 1,454 1,488 1,488 1,505 1,505 1,573 1,590 1,507 624 641 658 675 1,692 029 046 080 090 7 2,450 1500 333 337 345 345 365 369 377 377 350 354 358 361 2. Then go to the column Example. If your filing that includes your filing status status is subject, you have one and the number of qualifying qualifying child and the amount children you take following but footing by from your are footing by from your ordit from that column on EC Worksheet is \$2.455 you you ECW Worksheet is \$2.455 you. If the amount you are looking up from the worksheet is— 88888 25,550 25,550 25,500 25 861446 86146 88888 8 5 9 6 8 22,850 22,860 22,950 3,150 3,150 3,150 3,150 3,150 3,150 3,150 2005 Earned Income Credit (EIC) Table 08888 0.000 000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0. 88888 88558 868 64 888 88 Two 650 650 650 650 690 830 830 870 890 930 950 950 990 58888 383 383 417 451 451 485 502 519 536 536 553 587 604 621 621 638 655 655 689 706 723 740 757 774 808 808 825 842 842 859 859 876 893 충탈 And your filing status is— Caution. This is not a tax table. 22 22 23 33 33 34 44 45 55 55 55 59 63 71 75 88888 8 5 5 5 5 5 158 168 170 174 182 183 189 193 201 205 208 28222 36 140 143 151 Two 58356 330 350 370 390 450 470 470 470 470 530 550 570 590 650 650 670 690 730 750 770 790 88308 910 930 950 970 990 56666 o Pie 349 386 383 417 454 468 502 502 519 536 553 570 587 604 638 655 672 689 723 740 757 774 791 808 825 842 859 876 893 910 927 94 111 128 145 162 179 213 247 264 281 298 315 332 No 1. To find your credit read 2 down the "At least - But less th than" columns and find the and line that includes the amount of you were told to look up from your EIC Worksheet yy 88 88 88 100 98 72222 155 163 170 170 174 178 182 186 193 201 208 208 If the amount you are looking up from the worksheet is— \$25588 88448 88888 888888 85288 88888 88988 ä At least 88558 8888 88888 8 8 8 8

2005 Earned Income Cred

If the amount you ore looking up from the worksheet is—

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And your filing status is	□ ± 0 €	8.650 247 2.662 3.410 399 8.600 243 2.662 3.430 396 8.650 239 2.662 3.450 395 8.700 235 2.662 3.470 388 8.750 231 2.662 3.470 388	3.510 381 3.530 377 3.550 373 3.570 369 3.590 365		9,250 9,300 189 2,662 3,710 342 2 9,300 9,400 188 2,662 3,750 338 2 9,400 9,400 178 2,662 3,750 331 2 9,400 9,400 178 2,662 3,790 331 2 9,450 9,500 174 2,662 3,790	9,500 9,500 170 2,662 3,810 323 2 9,550 9,600 166 2,652 3,850 316 2 8,550 9,750 159 2,662 3,890 308 2 9,700 155 2,662 3,890 308 2	9,750 9,800 151 2,662 3,910 304 2 9,800 147 2,662 3,930 300 2 9,800 143 2,662 3,950 2,96 9,900 140 2,662 3,950 2,9	10,000 10,000 132 2,662 4,010 285 2 10,100 10,100 128 2,662 4,030 281 2 10,100 10,190 124 2,662 4,050 277 2 10,100 10,190 120 2662 4,070 277 2 10,200 10,200 177 2,662 4,070 273 2	10,250 10,300 113 2,662 4,110 266 2 0,000 10,300 10,300 10,5 2,682 4,150 2,58 2 0,000 10,400 10,5 2,682 4,170 2,54 2 10,400 10,400 10,500 98 2,662 4,170 2,54 2 10,450 10,500	10,500         10,550         94         2,652         4,210         247         2           10,500         10,600         90         2,662         4,230         2.43         243         2         243         2         243         2         243         2         243         2         243         2         243         2         243         2         243         2 <th>10,750         10,600         75         2,662         4,310         224         2           10,800         10,800         71         2,662         4,330         224         2           10,900         10,900         63         2,662         4,370         2,10         2           10,950         10,900         63         2,662         4,370         2,16         2           10,950         11,000         59         2,662         4,370         2,16         2           10,950         11,000         59         2,662         4,390         2,16         2</th> <th>11,000 11,000 55 2,662 4,400 208 2 11,100 11,100 62 2,662 4,400 201 2 11,100 11,100 44 2,662 4,400 197 2 11,200 11,200 40 2,662 4,400 197 2 11,200 11,200 40 2,662 4,400 193 2</th> <th>2.50 11,300 36 2,662 4,00 189 2,300 11,300 33 2,662 4,00 186 2,350 11,300 11,350 28 2,662 4,00 178 2,400 1</th>	10,750         10,600         75         2,662         4,310         224         2           10,800         10,800         71         2,662         4,330         224         2           10,900         10,900         63         2,662         4,370         2,10         2           10,950         10,900         63         2,662         4,370         2,16         2           10,950         11,000         59         2,662         4,370         2,16         2           10,950         11,000         59         2,662         4,390         2,16         2	11,000 11,000 55 2,662 4,400 208 2 11,100 11,100 62 2,662 4,400 201 2 11,100 11,100 44 2,662 4,400 197 2 11,200 11,200 40 2,662 4,400 197 2 11,200 11,200 40 2,662 4,400 193 2	2.50 11,300 36 2,662 4,00 189 2,300 11,300 33 2,662 4,00 186 2,350 11,300 11,350 28 2,662 4,00 178 2,400 1
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Earned Income Credit (EIC) Table—Continued

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į,	d filling	o d bild	Your credit	1,902 1,894 1,886 1,878 1,870	1,862 1,854 1,846 1,838 1,838	1,812 1,814 1,806 1,798 1,790	1,783 1,775 1,767 1,759 1,759	1,743 1,735 1,727 1,719 1,711	1,703 1,695 1,687 1,679 1,679	1,663 1,655 1,647 1,639 1,631	1,623 1,615 1,607 1,599 1,591	1,583 1,575 1,567 1,559 1,551	1,543 1,535 1,527 1,519 1,511	1,503 1,495 1,487 1,479 1,471	1,463
o status	Marriec you ha	No	i	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	0000
And your filing status	household, downen and	Two	-	2.957 2.956 2.956 2.946 2.935	2,925 2,914 2,904 2,893 2,883	2,872 2,862 2,851 2,841 2,830	2 819 2.809 2.798 2.788 2.777	2,767 2,756 2,746 2,735 2,735	2.714 2.704 2.693 2.683 2.672	2,861 2,651 2,640 2,640 2,630 2,619	2.598 2.598 2.577 2.567	2,556 2,546 2,535 2,525 2,525 2,514	2,504 2,493 2,482 2,472 2,472	2 451 2 440 2.430 2.419 2.409	2.398 2.388 2.377
¥		S S		1,583 1,575 1,567 1,559 1,551	1,535 1,535 1,527 1,519 1,511	1,503 1,495 1,487 1,479 1,471	1,463 1,447 1,439 1,431	1,423 1,415 1,399 1,391	1,383 1,367 1,359 1,359 1,351	1,343 1,335 1,319 1,319 1,311	1 295 1 295 1 287 1 279 1 271	1,263 1,255 1,247 1,239 1,231	1,223 1,215 1,207 1,199 1,191	1,183 1,175 1,167 1,159 1,151	1,143
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	If the amore boking up	TO SERVICE	At least	21,150 21,250 21,250 21,250 21,350	22.22.22 22.450 22.550 25.50 25.50 25.50	21,600 21,700 21,750 21,750 21,750	21,850 21,900 21,950 22,000 22,050	22,100 22,150 22,250 22,300	22,350 22,450 22,450 22,550	22,600 22,700 22,700 22,700 22,800	22,850 22,950 23,050 23,050	23,150 23,250 23,250 23,250 23,250	23,350 23,400 23,450 23,500 23,550	23,600 23,650 23,700 23,700 23,800	2222 2688 2688 2688
	put vaud	Two	Į.	4,030 4,020 3,999 3,988	3.978 3.967 3.957 3.946 3.936	3,925 3,915 3,904 3,894 3,883	3.872 3.862 3.851 3.841 3.830	3.820 3.809 3.799 3.788 3.778	3.767 3.757 3.746 3.736 3.725	3,714 3,704 3,693 3,683 3,672	3.662 3.651 3.641 3.630 3.620	3,609 3,599 3,588 3,578 3,578	3,557 3,546 3,535 3,525 3,525 3,514	3,504 3,493 3,483 3,472 3,462	3,451
ļ	Married filing jointly a you have—	org		2,382 2,374 2,366 2,358 2,358	2,342 2,334 2,334 2,316 2,310	2.302 2.294 2.286 2.278 2.278	2,262 2,254 2,246 2,238 2,238	2.222 2.244 2.206 2.198 2.190	2.182 2.174 2.158 2.158 2.150	2.142 2.134 2.126 2.118 2.110	2.102 2.094 2.086 2.078 2.070	2,062 2,054 2,038 2,038 2,038	2.022 2.014 2.006 1.998 1.990	1,982 1,974 1,966 1,958 1,950	1,942
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d your fills	household, downen and	Two		3,599 3,588 3,578 3,578	3.557 3.546 3.535 3.525 3.525 3.514	3,504 3,493 3,483 3,472 3,462	3 451 3 441 3 430 3 420 3,409	3,399 3,388 3,378 3,367 3,356	3.346 3.325 3.325 3.314 3.304	3,293 3,283 3,272 3,262 3,262	3.241 3.230 3.220 3.209 3.199	3,188 3,177 3,167 3,156 3,146	3,135 3,125 3,114 3,104 3,093	3.083 3.072 3.062 3.051 3.041	3,030
And	75 5	opile opile		2,062 2,054 2,046 2,038 2,030	2.022 2.014 2.006 1.998 1.990	1,982 1,974 1,966 1,958 1,958	1,942 1,934 1,926 1,918 1,918	1,902 1,894 1,886 1,878 1,878	1,862 1,854 1,838 1,838	1,822 1,814 1,806 1,798 1,790	1,783 1,775 1,767 1,759 1,751	1,743 1,735 1,727 1,719 1,711	1,703 1,695 1,687 1,679 1,671	1,663 1,655 1,639 1,631	1,623 1,515 1,607 1,599
	Single head or qualifying v	No	γ	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	00000	0000
	unit you are from the	Ļ	But less than	18,150 18,250 18,350 18,350	18,400 18,500 18,500 18,500 18,600	18,650 18,700 18,750 18,600 18,850	18,900 18,950 19,000 19,050	19,150 19,200 19,250 19,300 19,350	19,400 19,450 19,500 19,550 19,600	19,650 19,700 19,750 19,800 19,850	19,900 19,950 20,000 20,050 20,100	20,150 20,200 20,250 20,300 20,350	20,400 20,450 20,500 20,550 20,550	20,650 20,700 20,750 20,850	20,900 20,950 21,000 21,000
	If the amount you are looking up from the	WOT A SHEET	At least	18,100 18,150 18,200 18,200 18,300	18,350 18,450 18,450 18,550	18,600 18,650 18,700 18,750 18,800	18,850 18,900 18,950 19,000	19,100 19,150 19,200 19,250	19,350 19,460 19,500 19,550	19,600 19,650 19,700 19,750 19,800	19,850 19,900 20,000 20,050	20,100 20,150 20,200 20,300	20,350 20,450 20,550 20,550	20,600 20,660 20,700 20,700	20,850

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2005 Earned Income Credit (EIC) Table—Continued

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22,3900 0 0 5/3 0 25 824 35,660 35,900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	32,600 32,650 32,700 32,750 32,800	32,650 32,700 32,750 32,600 32,850	00000	00000	555 545 534 524 573	00000	65 44 33	977 966 956 945 935	35,600 35,650 35,700 35,750 35,800		00000	00000	00000	00000	00000	
	32,650 32,900 32,950 33,000	32,900 32,950 33,050 33,050	00000	00000	503 492 482 471 461	0000	25 17 9 0	924 914 903 892 882	35,650 35,950 36,000 36,000 36,050		00000	00000	00000	00000	00000	

"If the amount you are looking up from the worksheet is at least \$31,000 (\$33,000 if manned fining jointly), your conditions to the condition to the development of the month of the properties you cannot take the condition as a least \$35,250 but less than \$35,263, you are not sign of thing he worksheet is at least \$35,250 but less than \$35,263, you are not a condition to the me worksheet is at least \$35,250 but less than \$35,263, you are not sign of them the worksheet is at least \$35,250 but less than \$35,263, you are not a condition to the me worksheet is a least \$35,263 but less than \$35,263, you are not a condition to the mean \$35,263, you are not a condition to the second sign of the worksheet is a condition to the second sign of the second

Line 67

Excess Social Security and

Fier 1 RRTA Tax Withheld

and total wages of more than \$90,000, too held. You can take a credit on this line for the amount withheld in excess of \$5,580. adjust the overcollection, you can file a claim for refund using Form 843. Figure If you, or your spouse if filing a joint recurr, had more than one employer for 2005 much social security or ner 1 railroad retrement (RRTA) tax may have been with-But if any one employer withheld more than \$5.580, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not this amount separately for you and your pouse

You carnot claim a refund for excess ber 2 RRTA tax on Form 1040 Instead, use

505 For more details, see Pub

# Line 68

# What is the Additional Child Tax Additional Child Tax Credit

This credit is for certain people who have at east one qualifying child as defined in the instructions for line 6c on page 19. The

### identional child tax credit may give you a Iwo Steps To Take the Additional efund even if you do not owe any tax

step 1. Be sure you figured the amount, if any, of your child tax credit See the in-structions for line 52 that begin on page 41

Child Tax Credit!

Child Tax Credit Worksheet Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP Step 2. Read the TIP at the end of your

### Line 69

# Amount Paid With Request for Extension To File

If you paid by credit card, do not include on line 69 the convenience fee you were charged Also, include any amounts paid with Form 2350 If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter any amount you paid with that form or by electronic funds withdrawal or credit card

### Line 70

Theck the box(es) on line 70 to report any redit from Form 2439, 4136, or 8885

### Refund

# Line 72

If line 72 is under \$1, we will send a refund Amount Overpaid only on written request

date you filed your return to do so But 1f you filed Form 8379 with your return, alweeks if you filed electronically) from the If you want to check the status of your refund, please wart at least 6 weeks (3 ow 14 weeks (11 weeks of you filed electronucally) See page 8 for details



If the amount you overpaid is large, you may want to decrease ing and Eshmated Tax Payments for 2006 the amount of income tax with new Form W-4 See Income Tax Withhold held from your pay by filing on page 62

# Refund Offset

dent loans, all or part of the overpayment on line 72 may be used (offset) to pay the receive a notice from FMS. To find out if questions about it, contact the agency to which you owe the debt past-due amount Offsets for federal taxes are made by the IRS. All other offsets are come tax, child support, spousal support, or certain federal nontax debts, such as stucral Management Service (FMS) For federal tax offsets, you will receive a notice from the IRS For all other offsets, you will you may have an offset or if you have any If you owe past-due federal tax, state inmade by the Treasury Department's Finan-

# injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state intions apply and you complete Form 8379 For details, use TeleTax topic 203 (see page 8) or see Form 8379 come tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line amount But your part of the overpayment may be refunded to you if certain condi-72 may he used (offset) to pay the past-due

# Lines 73b Through 73d

### O DEPOSIT Simple. Safe. Secure

fast Refunds! Choose direct deposit-a nto your checking or savings account ast, simple, safe, secure way to have your refund deposited automatically

- You get your refund fast—in half the Why Use Direct Deposit?
- Payment is more secure—there is no time as paper filers if you e-file check to get lost
  - · More convenient. No trip to the bank to deposit your check
- Saves tax dollars A refund by direct Complete lines 73b through 73d if you shown on line 73a into your checking or savings account at a bank or other financial want us to directly deposit the amount institution (such as a mutual fund, brokerage firm, or credit union) in the United Otherwise, we will send you a deposit costs less than a check States

Note, 11 you we not rectly deposited into your account, draw a rectly deposited into your account, draw a rectly deposited into your account, draw and interest 73b and Note. If you do not want your refund diine through the boxes on lines



tution to make sure your direct deposit will be accepted and to get the correct routing and ac-Check with your financial instcount numbers. The IRS is not responsible for a lost refund if you enter the wrong ассоци плотпавоп

33b through 73d, you are appointing your spouse as an agent to receive the refund If you file a joint return and fill in lines This appointment cannot be changed later

### Line 73b

Sample Check—Lines 73b Through 73d

The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on page 60, the The routing number must be nine digits routing number is 250250025

123 Pear Lane Anyplace, VA 20000 JEFFREY MAPLE SUZANNE MAPLE

PAY TO THE ORDER OF

Your check may state that it is payable through a financial institution different from the one at which you have your checking account 1f so, do not use the routing number on that check Instead, contact your financial institution for the correct routing number to enter on line 73b

### Line 73d

The account number can be up to 17 characters (both numbers and letters). Include hypbens but omt spaces and special symbots Enter the number from left to right and leave any unused boxes blank. On the

# \_ine 75

sample check helow, the account number is 20202086 Do not include the check num-

Form 1040 - Lines 73b Through 76

# Amount You Owe

TIP

not allow a joint refund to be count If the direct deposit is

Some financial institutions will deposited into an individual acrejected, a check will be sent instead. The

IRS is not responsible if a financial institu-

thon rejects a direct deposit

Pay your taxes in full by April 17, 2006, to save interest and penalbes. You do not have to Include any estimated tax penalty from pay if line 75 is under \$1

option to either continue or cancel the transaction You can also find out what the fee will he by calling the provider's

are paying Fees may vary between the providers You will be told what the fee is during the transaction and you will have the ber or visiting the provider's website shown helow. If you pay by credit card before filing your return, please enter on

toll-free automated customer service num-

ner the confirmation number you were given at the end of the transaction and the

amount you charged (not including the con-

venience fee)

1-888-PAY-10:40<sup>234</sup> (1-888-729-1040) 1-888-658-5465 (Clustomer Service)

Link1Gov Corporation

page 1 of Form 1040 in the upper left cor-

line 76 in the amount you enter on line 75 credit card. Do not include any estimated tax payment for 2006 in your check, money order, or amount you charge Instead, make You can pay by check, money order, the estimated tax payment separately

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full daytime phone number, and social secunty number (SSN) on your payment If you are filing a joint return, enter the SSN shown amount due Do not send cash Do not at-"2005 Form 1040" and your name, address, tach the payment to your return first on your tax return.

your spouse's account Include your spouse's social security number in the at-

tached statement

tach a statement requesting us to apply it to

Enter on line 74 the amount, if any, of the overpayment on line 72 you want applied to your 2006 estimated tax We will apply this amount to your account unless you at-

Applied to Your 2006

Line 74

Estimated Tax

This election to apply part or all of the amount overpaid to your 2006 estimated tax cannot be

changed later

To help process your payment, enter the amount on the right side of the check like this \$XXXXXX Do not use dashes or lines (for example, do not enter "\$ XXXX - " or \*S NAN 部。

enclose it in the envelope with your tax return and payment. Although you do not Then, please complete Form 1040-V following the instructions on that form and have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently

tional payment option Electronic funds withdrawal This option allows you to file your return early and schedule your payment for withdrawal

- IRS e-file offers an addi-

Amount You Owe

from your checking or savings account on a

future date up to and including April 17, 2006 Visit www.rs.gov.eiile for details

on this page and follow the instructions. A convenience fee will be charged by the service provider based on the amount you To pay by credit card. You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card To pay by credit card, call toll-free or visit the website of either service provider listed

the anount of income tax with-held from your pay by filing a new Form W-4, or (b) make es-1-800-2PAY-TAX<sup>2M</sup> (1-800-272-9829) 1-877-754-4413 (Customer Service) You may need to (a) increase tunated tax payments for 2006. See Income Official Payments Corporation www officialpayments com www PA Y1040 com 

## What If You Cannot Pay? ments for 2006 on page 62

Tax Withholding and Estimated Tax Pay

monthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, you will be payment penalty on the tax not pad by April 17, 2006, even if your request to pay in installments is granted. You must also If you cannot pay the full amount shown on line 75 when you file, you can ask to make charges, pay as much of the tax as possible when you file But before requesting an charged interest and may be charged a late pay a fee To limit the interest and penalty installment agreement, you should consider other less costly atternatives, such as a bank loan or credit card payment

to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer To ask for an installment agreement, use Form 9465 You should receive a response

# **Estimated Tax Penalty**

Do not melude the check number

(lune 73d) number Account

(lme 73b)

ANYPLACE BANK Anyplace, VA 2000

Routing number PESO - 48 - 050505) (550055055): 1

You may owe this penalty if

# Line 76

DOLLARS

∽

. Line 75 is at least \$1,000 and it is more than 10% of the tax shown on your

 You did not pay enough estimated tax by any of the due dates. This is true even if return, or

Need more information or forms? See page 7.

Need more information or forms? See page 7.

8

The routing and account numbers may be in different places on your check

For most people, the "tax shown on your

you are due a refund

Forms 8828,

the penalty even if you did not include those taxes. But if you entered an amount on Schedule H, Ime 7, include the total of return" is the amount on your 2005 Form 1040, hine 63, runnus the total of any mounts shown on lines 66a and 68 and 4137, 4136, 5329 (Parts III through VIII only), and 8885 Also subtract from line 63 any tax on an excess parachute payment and any excise tax on insider stock compensation of an expatrated cor-poration. When figuring the amount on line melude the amount on line 62 only if line 64 is more than zero or you would owe that amount plus the amount on Form 1040

Exception. You will not owe the penalty if rour 2004 tax return was for a tax year of 12 full months and either of the following

hne 62

1 You had no tax shown on your 2004 return and you were a U S catizen or resilent for all of 2004, or

2. The total of lines 64, 65, and 67 on your 2005 returns at least 100% of the tax shown on your 2004 return (110% of that and your adjusted gross mootine shown on that return is more than \$150,000, or if than \$75,000). Your estimated tax payments for 2005 must have been made on anount if you are not a famier or fisherman married filing separately for 2005, more ame and for the required amount

62, include the amount on line 61 only 1f line 63 is more than zero or you would have owed the estimated tax penalty for 2004 even if you did not include those taxes. But if you entered an amount on your 2004. Schedule H, Inne 7, include the total of that amount plus the amount on your 2004. amounts shown on lines 65a and 67 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), and 8885. Also subtract For most people, the "tax shown on your 2004 return" is the amount on your 2004 Form 1040, line 62, minus the total of any from line 62 any fax on an excess parachute payment and any excise tax on insider compensation of an expatnated corporation. When figuring the amount on line Form 1040, line 61

# Figuring the Penalty

If the Exception above does not apply and alty If you do, you can use the form to you choose to figure the penalty yourself see Form 2210 (or 2210-F for farmers and fishermen) to find out it you owe the penfigure the amount

penalty to any tax due and enter the total on line 72. Do not file Form 2210 with your return unless Form 2210 indicates that you Enter the penalty on line 76 Add the ine 75 Hyou are due a refund, subtract the senalty from the overpayment you show on

Sign Your Return

Because Form 2210 is complicated, you can leave line 76 blank and the IRS will figure

alty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS caunot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form We will not charge you interest on the penthe penalty and send you a hill.

# Third Party Designee

space for the designee's name. You do not Designee" area of your return Also, enter the designee's name, phone number, and or her personal identification number (PIN) But if you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter "Preparer" in the have to provide the other information recheck the "Yes" box in the "Third Party any five digits the designee chooses as his If you want to allow a finend, family memher, or any other person you choose to discuss your 2005 tax return with the IRS, passed

If you check the "Yes" hox, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may anse during the processing of your return. You are also authorizing the designee to

- · Give the IRS any information that is missing from your return.
- processing of your return or the status of Call the IRS for information about the your refund or payment(s),
  - · Receive copies of notices or transempts related to your return, upon request,
- Respond to certain IRS notices about

You are not authorizing the designee to IRS If you want to expand the designee's receive any refund check, hind you to any-thing (including any additional tax hability), or otherwise represent you before the math errors, offsets, and return preparation

end no later than the due date (without regard to extensions) for filing your 2006 tax return. This is April 16, 2007, for most people. If you wish to revoke the authoriza-tion before it ends, see Pub. 94" The authorization will automatically

authonzation, see Pub 947

occupation(s) If you have someone pre-pare your refurn, you are still responsible for the correctness of the return 1f your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 28:18. If you are filing a joint Form 1040 is not considered a valid return Be sure to date your return and enter your retum as a surviving spouse, see Death of a inless you sign it. If you are filing a joint spouse cannot sign the return, see Pub 501 return, your spouse must also sign axpaver on page 63

# Child's Return

parent can sign the child's name in the space provided. Then, enter "By (your sig-nature), parent for minor child." If your child cannot sign the return, either

# Daytime Phone Number

help speed the processing of your return We may have questions about items on your return, such as the earned moome credit, credit for child and dependent care expenses, etc. By answering our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's day-Providing your daytime phone number may time phone number

# Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge return must sign it in the space provided ou should not sign your return



### Electronic Return Signatures!

Create your own personal identification number (PIN) and file a paperless return electronically or use a fax professional. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signa-

PIN, there is nothing to sign and nothing to mail—not even your Forms W-2 A PIN is any combination of five digits you choose except five zeros. If you use a

To venify your identity, you will be prompted to enter your adjusted gross in-come (AGI) from your onginally filed 2004 federal income tax return, if applicable Do not use your AGI from an amended

1-800-829-1040 to get a free transcript of your return. You will also be prompted to or an IRS examination report AGI is the amount shown on your 2004 Form 1040, cord, line I. If you do not have your 2004 moome tax return, call the IRS at enter your date of birth (DOB). Make sure your DOB is accurate and matches the inline 37, Form 1040A, Ime 22, Form 1040EZ, line 4, or on the Telebile Tax Reformation on record with the Social Security Administration by checking your annual ocial security statement



electronically if you are a first-time filer under age 16 at the end of 2005 or if you are You cannot sign your return

your spouse omitted income or clamed false deductions or credits, ib) you are dimore information, see Pub 971 and Form 8857 from hability for tax on a joint return if (a) there is an understatement of tax because vorced, separated, or no longer living with ctreumstances, it would not be fair to hold you hable for the tax. To request refref, you must file Form 885" no later than 2 years tempted to collect the tax from you. For of tax, interest, and penalties on your joint return. However, you may qualify for relief your spouse, or (c) given all the facts and after the date on which the IRS first atbe sure you entered the correct amount on line 40 If you received capital gain distributions but were not required to file Schedule Table for your filing status and the number of D, make sure you checked the box on line If you are taking the EIC, he sure you Remember to sign and date Form Attach your Form(s) W-2 and other required forms and schedules. Put all forms

used the correct column of the EIC

~

### Payments for 2006 Withholding and **Estimated Tax** Income Tax

overpard is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2006 pay. For details on how to If the amount you owe or the amount you complete Form W-4, see Pub 919

\$1,000 or more, see Form 1040-ES 1t has a worksheet you can use to see if you have to alternative minimum tax) for 2006 is estimated tax payments if you expect that your 2006 Form 1040 will show a tax refund or a tax balance due of less than \$1,000 If your total estimated tax (including any household employment taxes and make estimated tax payments. For more de-In general, you do not have to make tails, see Pub 505

# Assemble Your Return filing certain forms, such as Form 3115, 3468 (if attachments are required), 5713, 8283 (if Section B is completed), 5858, or

quence No "shown in the upper right corner of the schedule or form. If you have quired to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless re-Form 1040 in order of the "Attachment Se-

# Assemble any schedules and forms behind

www.n> gov'erife and chek on "e-tife for Individual Taxpayers" For more details, visit

Forms 8453 and 8453-OL. Your return is are not eligible or choose not to sign your not complete without your signature. If you return electronically, you must complete, sign, and file Form 8453 or Form 8453-OL, whichever applies

If you use a paid preparer, ask to sign your return electronically!

# General Information

# someone else's 2005 return, see page 35 to How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you

qualifying child for the child tax credit, make sure you either checked the box in line 6c, column (4), or corupleted Form each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a Make sure you entered the correct name and social security number (SSN) for 8901

children you have

 Check your math, especially for the (EIC), taxable social security benefits, total income, itemized deductions or standard able meeme, total tax, federal meeme tax child tax credit, earned moome credit deduction, deduction for exemptions, taxwithheld, and refund or amount you owe

 Be sure you use the correct method to figure your tax. See the instructions for line 44 that begin on page 37

also enter your spouse's SSN Be sure to enter your SSN in the space next to your Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you re marned filing a joint or separate return. name. Check that your name and SSN agree with your social security card

 Make sure your name and address are correct on the peel-off label. If not, enter the correct information. If you did not get a spouse's) name in the same order as shown on your last return. Check that your name peel-off label, enter your (and agrees with your social security card

 If you are taking the standard deduc-tion and you checked any hox on line 39a or 39b or you (or your spouse if filing jointly) can be claimed as a dependent on

If you owe tax and are paying by check or money order, be sure to include all the required information on your payment See the instructions for line 75 on page 60

for details

and schedules in the proper order. See As-

semble Your Return above

1040 and enter your occupation(s)

# What Are Your Rights as a Taxpayer?

IRS employees Our goal at the IRS is to protect your nghts so that you will have the highest confidence in the integrity, efficiency, and farmess of our tax system. To ensure that you always receive such treatment, you should know about the many nghts you have at each step of the tax proė fessionally, promptly, and courteously by You have the right to be treated fairly, cess For details, see Pub

# Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount

### Forms Agree With Your Do Both the Name and Social Security Card? SSN on Your Tax

for your social security earnings. If your Form W-2, Form 1099, or other tax docuthy your employer or the form-issuing agent as soon as possible to make sure your record If the name or SSN on your social security card is incorrect, call the Social Security. Administration at f not, certain deductions and credits may se delayed, and you may not receive credit nent shows an incorrect SSN or name, nocarnings are credited to your social secunty se reduced or disallowed, your refund may Security Ac 1-800-72-1213

# dentity Theft

Tax Return?

return requested. If your main home, prin-apal place of business, or tax records are located in a Presidentially declared disaster area, this fee will be waived If you want a free transcript of your tax return or account, use Form 4506-T or call us See page 10 for who are having trouble filing their returns should call the Taxpayer Advocate at If you believe someone has assumed your identity to file federal income tax returns, or to commit other tax fraud, call 1-800-829-0433 Victure of identity theft 8-41-111-1118-1

or to

The IRS does not request personal taxpayer information through email. If you receive this type of request, it may be an attempt by identity thieves to get your pnate tax information

the number

### How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Public Debt" You can to "Bureau of the Public Debt" You can send it to Bureau of the Public Debt, Department G, PO Box 2188, Parkersburg, WV 26106-2188 Or you can enclose the you file Do not add your gift to any tax you check with your income tax return when may owe See page 60 for details on how to pay any tax you owe



You may be able to deduct this gift on your 2006 tax return

can file a joint return. A joint return should show your spouse's 2005 income before

death and your income for all of 2005 Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she

# Records Be Kept? How Long Should

from the date the tax was paid, whichever is tater. You should keep some records longer. For example, keep property records Keep a copy of your tax return, worksheets until the starute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years you used, and records of all 11ems appearng on it (such as Forms W-2 and 1099)

of the taxpayer's death. This will ensure the proper reporting of income earned by the

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, taxpayer's estate or hears A deceased taxpayer's social security number should

must also sign

not be used for tax years after the year of death, except for estate tax return purposes.

ឌ

(including those on your home) as long as they are needed to figure the basis of the enginal or replacement property. For more details, see Pub 552

# Amended Return

spouse, you only need to file the tax return to claim the refund. If you are a count-appointed representative, file the return and

attach a copy of the certificate that shows

If you are filing a joint return as a surviving

Claiming a Retund for a

Deceased Taxpayer

ing the deceased taxpayer's refund must file the return and attach Form 1310 For more details, use TeleTax topic 356 your appointment All other filers request-(see page 8) or see Pub 559 File Form 1040X to change a return you already filed Generally, Form 1040X must be filed within 3 years after the date the later But you may have more time to file Form 1040X if you live in a Presidentially or mentally unable to manage your finan-cial affairs. See Pub. 556 for details onginal return was filed, or within 2 years after the date the tax was paid, whichever is declared disaster area or you are physically

## Other Ways To Get Send Your Written Tax Questions to the IRS Help Need a Copy of Your

If you do not have the mailing address, call See page 10 for the number Do not You should get an answer in about 30 days send questions with your return ns If you need a copy of your tax return, use Form 4506 There is a \$39 fee for each

### Research Your Tax Questions Online

questions online in several ways by accessing the IRS website at www.us.gov.help You can find answers to many of your tax and then clicking on "Help With Tax Quesnons" Here are some of the methods you may want to try-

tion contains an extensive list of questions and answers. You can select your question Frequently asked questions This secby category or keyword

if a taxpayer died before filing a retum for

Death of a Taxpayer

2005, the taxpayer's spouse or persona representative may have to file and sign a

return for that taxpayer. A personal representative can be an executor, administrator.

 Tax trails. This is an interactive section which asks questions you can answer

or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a

refund The person who files the return must enter "Deceased," the deceased

taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the 1f your spouse died in 2005 and you did not remarry in 2005, or if your spouse died in 2006 before filing a return for 2005, you

processing of the return

broad preture of tax topics beginning with 17 main categories. Each topic link leads to further categories and then to a discussion Tax topics This section provides a by selecting "Yes" or "No of the topic

# Free Help With Your Return

Assistance (VITA) program is designed to help low-income taxpayers and the Tax more information on these programs, go to www.irs.gov.and enter keyword "VITA" in is designed to assist taxpayers age 60 or older with their tax returns. Many VITA unteers will let you know about the credits and deductions you may be entitled to the upper nght corner Or, call us. See page 10 for the number To find the nearest Free help in preparing your return is available nationwide from IRS-sponsored volunteers The Volunteer Income Tax Counseling for the Elderly (TCE) program sites offer free electronic filing and all volclaim If you are a member of the military, you can also get assistance on military tax at an office within your installation. For AARP Tax-Aide site, visit AARP's webenefits, such as combat zone tax benefits,

site at www.aarp.org.taxaide or call

1D and social secunty numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and your-self Also take a copy of your 2004 tax When you go for help, take your photo return (if available), all your Forms W-2, 1099, and 1098 for 2005, and any other information about your 2005 income and

# **Everyday Tax Solutions**

expenses

problems every business day in IRS Tax-payer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan Call your local Taxpayer Assistance Center for an appointment To find the number, go to www.rs.gov.localcon-tacts or look in the phone book under You can get face-to-face help solving tax United States Government, Internal Reve-

# Online Services

nue Service

If you subscribe to an online service, ask about online filing or tax information

## Large-Print Forms and Instructions

as worksheets to figure your tax, but you cannot file them. You can get Pub 1614 by phone or mail. See pages 7 and 80 1040, Schedules A. B. D. E, and R, and Form 1040-V, and their instructions You Pub 1614 has large-print copies of Form can use the large-pnnt forms and schedules

### Help for People With Disabilities

equipment by calling Telephone help is available using

tax due The penalty is 15% per month, up to a maximum of 75%, if the failure to file the penalty can be as much as 25% of the is late, unless you have a reasonable explanation If you do, attach it to your return 1-800-829-4059 Braille materials are available at libraries that have special services for people with disabilities

# **nterest and Penalties**

is fraudulent If your return is more than 60 days late, the minimum penalty will be

\$100 or the amount of any tax you owe, Late payment of tax. If you pay your taxes

whichever is smaller

any interest or penalties you may owe Be-

you include interest or penalties Ξ

applies to any unpaid tax on the return. This penalty is in addition to interest charges on Frivolous return. In addition to any other \$500 for filing a fnvolous return. A fnvoous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax be-This includes altering or striking out the

late payments

penalties, the law imposes a penalty

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for faultre to file, negligence, fraud, substantial valuation musistatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

cause you take a finvolous position or desire to delay or interfere with the tax laws

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, and fraud Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details on some of these penalties.

preprinted language above the space where

you sign

### Penalties

by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return Late filing. If you do not file your return

# You do not have to figure the anount of

pheated, we will do it for you if you want We will send you a bill for any amount due cause figuring these amounts can be com-

late, the penalty is usually % of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It

if you make investor is operatively with your payment, identify and enter the amount in the bottom margur of Form 1040, page 2. Do not include interest or penaltes (other than the estimated twa, penaltes) in the amount you owe on line 75

### Interest

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18,000   18,000   18,000   18,000   18,000   18,	18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 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18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18	18,000   1881   1516   1881   1/74   1/490   18,000   2,531   1376   2,532   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   1376   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531   2,531	1880   1374   1881   1744   17490   18000   2.531   13976   2.531   2346   2301   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   2346   23
15,000   1889   1524   1889   1731   18,000   18,000   2,339   1974   2,348   15,150   1886   15,240   18,251   1886   1367   2,346   1981   2,346   15,500   18,161   18,250   18,100   18,162   18,100   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,162   18,16	15,000   1889   1524   1889   1731   18,000   18,000   2,339   1974   2,345   15,540   1889   1554   1889   1731   18,000   18,000   2,339   1974   2,345   18,000   18,000   2,345   1981   2,345   18,000   18,000   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345   1,345	15,000   1889   1524   1889   1731   18,000   18,000   2,339   1974   2,336   15,540   1881   15,540   1881   15,540   18,155   18,100   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150   18,150	15,000   1889   1524   1889   1731   18,000   18,000   2,339   1974   2,346   15,540   1891   15,540   1891   15,540   1891   15,540   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   18,100   1
15,400 1941 1576 1941 1784 18,350 18,400 2391 2,026 2,391 15,400 1954 1957 18,400 18,402 299 1,004 2,299 15,540 1958 1958 1954 1969 1791 18,400 18,402 2,99 2,034 2,299 15,540 1958 1958 1958 1958 1958 1958 1958 1958	15.400 1441 1576 1941 1784 18.300 18.400 2.391 2.026 2.391 2.5540 1949 1584 1949 1784 18.400 2.391 2.391 2.391 2.391 2.5540 1949 15840 19540 18.400 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 2.391 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2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99   2.99	15,400   141   1576   1941   1784   8,350   8,400   2.391   2.026   2.391   2.540   1941   1576   1941   1784   8,450   8,500   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.039   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   2.034   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15,600   1979   1614   1,979   1821   18,600   18,605   2429   2,429   2,429   2,426   2,429   2,426   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,446   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429   2,429	15,000   1979   1614   1979   1821   18,000   18,000   2,429   2,429   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445	15,000   1979   1674   1979   1821   18,000   18,600   2,429   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445	1,5,00   1,979   1614   1,979   1821   18,000   18,000   2,429   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,4
15,860 2 009 1544 2 009 1851 18980 18,890 2,459 2,094 2,459 2 15,000 2 015 1851 2 015 18,991 18,990 2 147 2 109 2 247 2 15,000 2 021 18,99 2 021 18,990 18,990 2 47 2 109 2 47 2 16,000 2 021 1,056 2,001 1,874 18,959 18,000 2 481 2,116 2,481 2 16,000 2 021 1,056 2,001 1,874 18,959 18,000 2 481 2,116 2,481 2 10,000	1,5,60   15,41   2,009   18,51   18,200   18,809   2,459   2,094   2,459   2,301   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500   15,500	1,000   15,44   2,009   1851   18,000   18,000   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,459   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,449   2,4	1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00
)'61 000'	19,000 16,000 1,674 2,009 1,891 19,000 19,000 2,489 2,124 2,489 2,831 16,000 2,048 1,674 2,049 1,891 19,000 19,000 2,489 2,124 2,489 2,839 16,5100 2,645 1,889 2,044 1,899 2,044 1,899 2,044 1,899 2,044 1,899 2,044 1,899 2,044 1,899 2,044 1,899 2,044 1,899 2,044 1,899 2,044 2,949 1,899 2,044 1,949 1,949 1,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,949 2,9	19,000   1674 2.009 1881 19,000 19,000 2469 2124 2469 2331	19,000   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   1
	16,060 2 009 1,674 2 009 1,881 19,000 19,080 2,489 2,131 2,489 2,831 15,100 2,045 1,889 2,045 1,889 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 1,899 2,045 2,045 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,049 2,	1,000   2,003   1574   2,009   1881   19,000   19,090   2,488   2,124   2,489   2,383   16,150   2,644   1889   2,045   1889   2,045   1889   2,045   1889   2,045   1889   2,045   1889   2,045   1889   2,045   18,040   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2,445   2	1,000   2,003   1574   2,009   1881   19,000   19,090   2,489   2,184   2,489   2,383   16,100   2,044   1889   2,044   1889   2,044   1889   2,044   1889   2,044   1889   2,044   1899   2,044   1899   2,044   18,100   2,489   2,181   2,480   2,389   18,200   2,489   2,481   2,480   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   2,489   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The composition of the compositi	And you	Marned filing jointly Your ta	1	4,524 4,531 4,539 4,546	4.554 4.561 4.569 4.576	4.584 4.591 4.599 4.606	4,614 4,621 4,629 4,836	4 655 4 655 8 665 8 665 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		4,674 4,881 4,869 4,696	4,704 4,711 4,719 4,726	4,734 4,741 4,749 4,758	4,784 4,771 4,779 4,786	4,794 4,801 4,809 4,616		4.624 4.839 4.846	4,861 4,861 4,869 4,869	4,884 4,891 4,899 4,899	4,914 4,921 4,929 4,929	4,944 4,951 4,959 4,966	
March   Marc		Sungle		5,434 5,434 5,446 5,459	5,471 5,484 5,496 5,509	5,521 5,534 5,546 5,546	5,571	5.621 5.634 5.646 5.646 5.659		5,671 5,684 5,696 5,709	5,721 5,734 5,746 5,746	5,771 5,784 5,796 5,609	5,821 5,834 5,646 5,659	5.671 5.684 5.696 5.909		5.934 5.934 5.959 5.959	5.984 5.984 5.996 6.009	6.021 6.034 6.046 6.059	6.084 6.084 6.096	6.121 6.134 6.159 6.159	
And you are   Rings   Rings   And you are   Rings	1			85.88	55,380	8 8 8 8	26,28,28,20,20,20,20,20,20,20,20,20,20,20,20,20,	88.88 86.88 86.88	000	8,8,8,8,8 8,05,1,8,0 8,05,1,05,0	88,28 8,38 9,38 9,38 9,38 9,38 9,38	88.88.88 8.65.88 8.65.88 8.65.88	88.88 8.78 8.78 8.78 8.78 8.78 8.78	38,88,85 37,950 37,950 37,950	000	37,050 37,160 37,150 37,200	37,250 37,300 37,350	24,75,55 55,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,55 56,	37,650 37,700 37,750 37,800	37,850 37,950 38,950	
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And you are-  And you are-  Marine Ma	ff line 43 (taxable income) is								8	8888	8888	8888 3488	8888	8888	(-)	37,0	9333	4.78	37.66	33,33	
And	If line 43 (taxable income) is	At least		88.88 80.88 80.82 80.82	8888 8888	8,8,8,8 8,8,8,8	88888 8888	8888 8888		8888											
200 5.25 4.25 5.25 5.25 5.25 5.25 5.25 5.25		Murned Head At filing of a least sepa. hold rately hold Mx is—	35,	4,281 35,000 4,288 35,050 4,296 35,100 4,304 35,150	4.319 35,200 4.316 35,250 4.326 35,300 4.334 35,350	4.349 35,400 4,349 35,450 4,356 35,500 4,364 35,500	4,371 35,600 4,378 35,650 4,388 35,700 4,394 35,750	4,401 35,800 4,416 35,800 4,424 35,950		2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4.481 4.469 4.476 484	4,491 4,499 4,506 4,514	4,521 4,529 4,536 544	4.551 4.559 4.588 4.574		4,589 4,589 4,596 4,604	4.611 4.619 4.626 4.626	24 4 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	4,671 4,686 4,686	4.701 4.709 4.716 4.724	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Murned Head At filing of a least sepa. hold rately hold Mx is—	35,	4 671 4,261 35,000 4,884 4,289 35,050 4,896 4,296 35,100 4,769 4,364 35,150	4.721 4.311 35,200 4.734 4.319 35,250 4.746 4.326 35,300 4.759 4.334 35,350	4,771 4,341 35,400 4,764 4,349 35,450 4,796 4,356 35,500 4,809 4,364 35,550	4.621 4.371 35,600 4.834 4.379 35,650 4.846 4.388 35,700 4.859 4.394 35,750	4 864 4 409 35,800 4 896 4 416 35,800 4 996 4 424 35,900		4,921 4,431 36, 4,934 4,439 36, 4,946 4,446 36, 4,959 4,454 36,	4,971 4,481 4,994 4,469 4,996 4,476 5,009 4,484	5,021 4,491 5,034 4,499 5,046 4,506 5,059 4,514	5,071 4,521 5,064 4,529 5,096 4,536 5,109 4,544	5,121 4,551 5,134 4,559 5,146 4,588 5,159 4,574		5,171 4,581 5,184 4,589 5,196 4,596 5,209 4,604	5.221 4.611 5.234 4.619 5.246 4.626 5.259 4.634	5,271 4,841 5,284 4,649 5,296 4,656 5,309 4,664	5.321 4,671 5.334 4,679 5.346 4,686 5.359 4,684	5,371 4,701 5,394 4,708 5,396 4,716 5,409 4,724	
**************************************		Marned Marned Head At fifting of a least loutly sepa. house-	35,	4,074 4,671 4,281 35,000 4,061 4,884 4,288 35,050 4,069 4,896 4,296 35,100 4,096 4,709 4,304 35,150	4,104 4,721 4,311 35,200 4,111 4,734 4,336 35,250 4,119 4,746 4,326 35,300 4,126 4,759 4,334 35,350	4,134 4,771 4,341 35,400 4,141 4,764 4,349 35,450 4,149 4,796 4,356 35,500 4,159 4,984 3,356	4,164 4,621 4,371 35,600 4,171 4,834 4,379 35,550 4,179 4,846 4,388 35,700 4,166 4,859 4,348 35,750	4.194 4.671 4.401 35,800 4.201 4.894 4.409 35,820 4.209 4.996 4.416 35,900 4.216 4.999 4.424 35,950		4,224 4,921 4,431 36,4231 4,439 36,4239 4,946 4,446 36,4,246 4,445 36,4,246 4,454 36,	4,254 4,971 4,481 4,261 4,994 4,469 4,269 4,996 4,476 4,276 5,009 4,484	4.264 5.021 4.491 4.291 5.034 4.499 4.299 5.046 4.506 4.306 5.059 4.514	4,314 5,071 4,521 4,321 5,064 4,529 4,329 5,096 4,536 4,336 5,109 4,544	4,344 5,121 4,551 4,351 5,134 4,559 4,359 5,146 4,588 4,366 5,159 4,574		4,374 5,171 4,561 4,361 5,184 4,589 4,369 5,196 4,596 4,396 5,209 4,604	4,404 5,221 4,611 4,411 5,234 4,619 4,419 5,246 4,626 4,428 5,259 4,634	4.434 5.271 4.841 4.441 5.284 4.649 4.449 5.296 4.656 4.456 5.309 4.664	4,464 5321 4,671 4,471 5,334 4,679 4,479 5,346 4,686 4,496 5,359 4,694	4,494 5,371 4,701 4,501 5,394 4,709 4,509 5,396 4,716 4,516 5,409 4,724	
	And you are—	Singe Maried Maried Head At filing filing of a least longly sepa- house Your tax fe—	35,	32,056 4,671 4,974 4,671 4,281 35,000 32,3100 4,884 4,081 4,288 55,050 32,150 4,886 4,089 4,896 4,286 35,100 32,200 4,096 4,096 4,904 35,150	32,256 4,721 4,104 4,721 4,311 35,200 22,300 4,734 4,111 4,734 4,318 35,250 32,350 4,764 4,111 4,745 4,226 5,5300 32,400 4,759 4,126 4,759 4,334 33,435,35,350	22,450 22,500 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22,550 22	22,550 4,621 4,164 4,821 4,371 55,600 22,700 4,834 4,171 4,834 4,379 35,650 32,2790 4,848 4,379 4,848 5,700 37,800 4,868 4,868 5,700 37,800 4,868 4,868 5,700 37,800 4,868 4,868 3,700 37,800 4,868 4,868 4,379 35,750	22.850 4.671 4.194 4.671 4.401 55.800 22.950 8.864 4.204 4.884 4.409 55.850 23.950 4.896 4.209 4.886 4.416 55.000 33.000 4.999 4.216 4.829 4.424 55.950	000	35,050 4,921 4,224 4,921 4,431 36, 33,00 4,934 4,231 4,934 4,439 38, 33,150 4,946 4,446 36, 33,200 4,959 4,246 4,959 4,454 36,	33,350 4,971 4,254 4,971 4,481 33,300 4,984 4,269 4,269 4,269 4,996 4,76 5,099 4,276 5,099 4,476	33,450 5.021 4.264 5.021 4.491 33,500 5.034 4.291 5.034 4.499 33,550 5.046 4.299 5.046 4.506 33,600 5.059 4.306 5.059 4.514	33,700 5,071 4,314 5,071 4,521 33,700 5,084 4,321 5,084 4,528 33,750 5,086 4,329 5,096 4,538 33,800 5,109 4,336 5,109 4,544	33,850 5.121 4.344 5.121 4.551 33,950 5.134 4.351 5.134 4.559 33,950 5.146 4.359 5.146 4.588 34,000 5.159 4.366 5.159 4.574	000	34,105 5,171 4,374 5,171 4,589 34,100 5,184 4,389 5,196 4,389 5,196 4,589 5,196 4,589 34,200 5,209 4,396 5,209 4,604	34,250 5.221 4,404 5.221 4,611 34,300 5.234 4,411 5.234 4,618 34,330 5.246 4,419 5.246 4,628 34,400 5.559 4,428 5.559 4,634	34,450 5.271 4,434 5,271 4,841 34,550 5.284 4,441 5,284 4,649 34,590 5,296 4,449 5,296 4,659 34,660 5,309 4,656 5,309 4,664	34,650 5321 4,464 5321 4,671 34,700 5,334 4,471 5,334 4,679 34,750 5,346 4,479 5,346 4,686 34,800 5,559 4,469	34,850 5,371 4,494 5,371 4,701 34,900 5,384 4,509 5,396 4,709 5,396 4,716 5,409 4,716 5,409 4,724	

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(taxable income)	At least						62,800 62,850 62,950 62,950				22.23.23 24.50 25.50 25.50 25.50 25.50 25.50				22222 22222	32,33,33	2222 5252 5252	2,250 2,730 2,730 2,730	22222 88888 88888	3
	Head of a house-		10.254 10.279 10.291					1	504 529 529 541	0,554 0,566 0,579 0,591		10.654 10.666 10.679 10.691			0,754 0,766 0,779 0,791	0.816	0.854 0.856 0.879 0.891	0,904	0,954	
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Ţ	of a house						2704 24 9,716 36 9,729 39 9,729		21 9.7 34 9.7 59 9.7		21 9,854 34 9,866 46 9,879 59 9,891				71 10,004 94 10,016 96 10,029 09 10,041	21 10.0 34 10.0 59 10.0 59 10.0	71 10,104 84 10,116 96 10,129 09 10,121	21 10.1 34 10.1 46 10.1 59 10.1	371 10,204 384 10,216 396 10,229 409 10,241	
And you are	hed Mamed filing by sepa-rately ur tax is—		74 10,671 91 10,684 99 10,696 96 10,709						24 10.9 31 10.9 39 10.9 46 10.9	54 10,971 61 10,984 69 10,996 76 11,009	7,884 11,021 7,891 11,034 7,899 11,046 7,906 11,059				74 11.1 81 11.1 89 11.1 98 11.2	04 112 112 112 112 112 112 112 112 112 112	34 11.271 41 11.284 49 11.296 56 11.309	64 113 79 113 96 113	8,094 11,3 8,101 11,3 8,109 11,3 8,116 11,4	-
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If line 43 (taxable income) is-	But less than	000,					28.88.89 20.98.98 20.98.98 20.98.98				57,550 57,550 57,550 57,600								88 88 88 88 88 88 88 88 88 88 88 88	- 1
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	Head of a house-		9,754 9,768 8,779 8,791	8,904 8,816 8,929 8,929	8,865 8,866 8,866	8,904 9,916 9,929	8,954 8,954 8,958		9,004 9,016 9,029 9,029	9,054 9,066 9,079	9,104 9,116 9,129 9,141	9,154	9.204 9.218 9.229		9,254 9,256 9,279 9,291	9,318 9,318 9,329	9,354 9,378 9,378	9,404 9,418 9,429 9,441	9,454 9,466 9,479 9,479	
you are—	Mamed filing sepa- rateky		9.921 9.934 9.959	9971	10,002	10,084	10.121 10.134 10.146		10,171	10.221 10.234 10.234 10.246	10.271 10.284 10.296	10,321 10,334 10,346 10,359	10,371 10,384 10,396 10,409		10.421 10.434 10.446 10.459	10.471 10.484 10.496	10,521 10,534 10,546 10,559	10.584 10.584 10.596 10.609	10.621 10.634 10.646 10.659	
And yo	Marned filing jointly Your to						7,344 7,351 7,359 7,386		7,374 7,381 7,389 7,389	7,404 7,411 7,419 7,419	7,434 7,441 7,449 7,456	7,464 7,471 7,479 7,488	7,494 7,501 7,509 7,516		7,524 7,531 7,539 7,546	7.554 7.561 7.589 7.576	7,584 7,591 7,599 7,806	7,814 7,621 7,629 7,836	7.644 7.851 7.859 7.666	
	Single		9.921 9.934 9.946	9,984 9,984 9,996	10,021	10,071	10,121 10,134 10,146		10.171	10.221 10.234 10.246	10,271 10,284 10,296 10,309	10,321 10,334 10,346 10,359	10,371 10,384 10,396 10,409		10 421 10 434 10 446 10 459	10.484 10.484 10.496	10,521 10,534 10,546 10,559	10,571 10,584 10,596 10,609	10,621 10,634 10,646 10,859	
2 0 E	But less than	000	88888 8688	25.23.23.23.23.23.23.23.23.23.23.23.23.23.	88.88.88 88.88.88 88.88.88 88.88.88		8888 8888	8	2222	8888	2222 2522 2522 2522 2522 2522 2522 252	2,2,2,2,2	3 2 3 3 3	000	08,38,08 08,138 08,28	88.88.88 88.380 86.380 86.380	2.2.2.2 2.00.00 3.00.00	55,650 55,700 55,700 5,750 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,0	88.88.88 88.88.89 88.88.89	
If line 43 (taxable income) ::	At least	53,0	000000	2200	8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9862	88888 88888	72	8888	8888	2 2 2 2 2 5 5 5 5 5	8888	8888	55,					8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	
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	you are-	Married filing sepa- rately tax is—		14,753 14,787 14,781	14 809 14 823 14 837	14,865 14,879 14,883 14,993	14,921 14,935 14,949 14,949	14 977 14 991 15,005 15,019		15,033 15,047 15,061 15,075	15.089 15.103 15.117	15,145 15,145 15,173 15,187	15 201 15 215 15 229 15 243	15.257 15.285 15.285 15.299		15,313 15,327 15,341 15,355	15,369 15,387 15,397 15,411	15,425 15,439 15,453 15,467	15,481 15,495 15,509 15,523	15.537 15.551 15.565 15.565	2.6.5
	And y	Maned filing lointly Your t		11,086 11,099 11,111	11,136	11,198 11,211 11,211	11,249	11,286 11,289 11,371		11,336 11,349 11,361	11,386 11,399 11,411	11,436 11,449 11,461 11,474	11,486 11,499 11,511 11,524	11,536 11,549 11,561 11,574		11,586 11,599 11,611	11,636 11,649 11,661 11,674	11.686	11,736 11,749 11,761	11,786 11,799 11,811	5
		Sngle		14,421 14,434 14,446 14,446	14.471 14.484 14.496	14 521 14 534 14 548	14.571 14.584 14.588 14.598	14,621 14,834 14,646 14,660		14.674 14.686 14.702	14,730 14,744 14,758 14,772	14.786 14.800 14.814 14.828	14.842 14.856 14.870 14.884	14,898 14,912 14,926 14,946		14.954 14.968 14.982 14.996	15,010 15,024 15,038 15,052	15,066 15,080 15,094 15,108	15.122 15.136 15.150 15.164	15,178 15,192 15,208 15,208	9.9
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	But less than	Single	Marned filing jointly Your ta	fling sepa- rately tax is—	Head of a house-	At	But less	e go	Marned filing pointly Your to	filing sepa- rately tax is—	of a house- hold	At leas	But less than	D	Marned filmg pointly Your to	Marred filing sepa- rately	Head of a house-
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	8888 8888 8888 8888	19.378 19.392 19.406 19.420	15,538 15,548 15,561 15,574	19,737 19,751 19,785 19,779	17,704 17,716 17,729 17,741	91,800 91,850 91,900 91,950	2222	20.218 20.232 20.246 20.260			18,454 18,486 18,479 18,491		88888	2222	7777	21,588 21,805 21,621 21,638	

# 2005 Tax Computation Worksheet—Line 44

See the matractions for line 44 that began on page 37 to see if you must use the worksheet below to figure your tax

Vote. If you are required to use this worksheet to figure the (tax on an amount from another form or worksheet, such as the Qualified Dividends and Capful Gant Tax Worksheet, the Schedule D Tax Worksheet, Schedule D Tax Worksheet, Schedule D Tax Worksheet in column (a) of the row that applies to the amount from the are completing of the row that applies to the amount you are looking up failer the result of the row that applies to the amount you are looking up failer the result of the appropriate line of the form or worksheet that you are completing

Section A-Use if your filing status is Single. Complete the row below that applies to you

Taxable income. If line 43 is—	(a) Enter the amount from hne	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, litte 44
At least \$100,000 but not over \$150,150	~	× 28% (28)	S	\$ 5,493.50	~
Over \$150,150 but not over \$326,450	~	× 33% (.33)	\$	\$ 13,001 00	\$
Over \$326,450	\$	×35% (35)	\$	\$ 19,530 00	8

Section B—Use if your filing status is Married filing jointly or qualifying widow(er). Complete the row below that applies to you.

Taxable income. If hue 43 18—	(a) (b) Enter the amount from hine Multipheation 43	(b) Multipheation amount	(c) Multiply (a) by (b)	(t) Subfraction amount	Tax. Subtract (d) from (c) Enter the result here and on Form 1040, line 44
At least \$110,000 but not over \$119,950	~	× 25% (25)	8	\$ 6,670 00	\$
Over \$119,950 bit not over \$182,800	~	× 28° v (.28)	S	\$ 10,268 50	~
Over \$182,800 but not over \$326,450	~	×33° (33)	~	\$ 19,408 50	5
Over \$326,450	~	× 35% (35)	~	\$ 25,937.50 \$	~

Section C—Use if your filing status is Married filling separately. Complete the row below that applies to you

Taxable income. If line 43 is	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Fax. Subtract (d) from (c) Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$163,225	S	× 33% (33)	S	\$ 9,764.25	~
Over \$163,225	\$	× 35% (35)	\$	\$ 12,968 75	2

Section D—Use if your filing status is 11cad of household. Complete the row below that applies to you

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Afaltplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Fax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$102,800	~	× 25° (25)	~	\$ 4,502.50	~
Over \$102,800 but not over \$166,450	~	× 28% (28)	~	\$ 7,586.50	
Over \$166,450 but not over \$326,450	~	× 33% (33)	S	\$ 15,909 00	~
Over \$326,450	2	× 35% (.35)		\$ 22,438 00 \$	2

# Disclosure, Privacy Act, and Paperwork Reduction Act Notice The IRS Restructung and Reform Act of 1998. material in the administration of any literal to other feel the Privacy Act of 1974, and the Paperwork. Revenue law

The HSS Restructumy and Reloam Act of 1998, the Phrasy Act of 1994, and the Phrasy Act of 1994, and the Paptwork Reduction Act of 1980 toquare that when we askip out for information we must first tell, you our feel and fittle Act their undiminition, will you ear using for it, and how it will be used. We must also led you what could happen if we do not ever yet and whether your respinse its voluntiary required to obtain a benefit, or mandardy under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can any questions we remed to process your return, figure your fax, and collect tax, unterest, or penalties your fax, and collect tax, unterest, or penalties

outpete, owite, or process you return, inputeyour lax, and collect lax, utrevel, or prenditor.

Our fegal night oast for trinformations in hertal Revenue. Code sections 6001, 6011, and
6012 al., and their regulators. They say that you
must fit as entimers alternorm with its for any tax,
you are lable for Your response is mandatory
under these sections. Code sections (190 requires
that you provide your sectal security number or
midvidual tax, pager is dentification number or
midvidual tax, pager is dentification number or
midvidual tax, pager is dentification number or
midvidual tax, pager is for this say we know who you are,
and ean process your return and other papers
can be more it in all parts of the tax, form that
apply to you. Bitly you do not have to check the
boxes for the Presidential Electron. Campagn
in the land of or the furtherapt desiries You do not have to provide your day throughous number

reconstructive per construction of the constru

material in the administration of any linemal to other federal agenties for the purposes of decreminant extended in the decreminant for benefits when any out the translation to any out the translation for any form of the representation of the responsibility of the

Please keep that notice with your records. It may bely you it we ask you det "other information It you have questions about the rathes for fitting and giving information, please call or vinit any linemal Revenue Service office.

information we ask for, or provide fraudulent information, you may be charged penalties and be subject to minimal prosecution. We may also

have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires.

# We Welcome Comments on Forms

the internal Recenter Service to disclose or give to the information above no basedue or give to the information above no year team of the information to the begate may disclose your tax information to the begate in the forms a may find the internal or first, to retrieve the tax laws, both corn, filling in the forms a may for others who have and command, and to their stake, the Dariest or the internal or the internal information and the internal information and controlled in the forms a may for others who have the command and to their stake, the Dariest or the internal information and the

and command and to cut the state, the behavior of columnars, and certain foreign governments to earry out that the state we would be hapty to hard from mature to the bepartment of Treasity and contractive for tax administration purposes, and to the presentent of Treasity and contractive for tax administration purposes, and to the present of the composition of the collection of the composition of the compositi

. 78 .

# estimates of Taxpayer Burden

The new estimates of taxpayer barden shown helden were developed by the RRs to better measure and understand the fundent axayover experience when preparing their taxes. These serimates of a verge preparation times and out-of-poxele represses are based on a new survey of taxpayors and a more accurate method of estimating taxpayer barden. They focus on taxpayer characteristics and activities, eather than the prior, yard tax form instructions. Then though in prior year tax form instructions. Then though the of collected to figure the new estimates in-

cludes type of taxpayer, preparation method, filing method, and taxpayer activities. The new estimates shown below are grouped by principal combinations of forms submitted and are not available separately for each form

These charges create a one-tune shift in estimates of burden levels. Compansons should not be made between these and earlier published To determine the average burden of taxpayers like you, select the row in the table below that applies to you. You are a "business" filer if you file one or more of the following with your estunales

Estimated Average Preparation Times and Out-of-Pocket Expenses by Return Preparation Method

The average time and expenses required to complete and file Form 1040, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are

Form 1040 Schedule C. C-EZ, E. or Form 2106 or 2106-EZ. You are a "nonbusiness" filer if you did not file any of those schedules or forms with your Form 1040 These estimates were the latest available when the forms went to print. The most current information can be found on the IRS website at WHITE BOY

If you have comments concerning the time and expense estimates below, you can contact us at either one of the addresses shown under We Welcome Continents on Forms on page 78

# The most frequently ordered forms and publications are listed on the order blank below. You will receive two copies of each form and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return. Order Blank for **Publications** Forms and

see

For faster ways of getting the items you need, such as by Internet, page.

Print or type your name and address ac-curately in the space provided below to en-sure delivery of your order. Enclose the order blank in an envelope and mail title the IRS address shown on this page. You should receive your order within 10 days

Do not send your tax return to the address listed below Instead, see the back

Mail Your Order Blank To: National Distribution Center P.O. Box 8903 Internal Revenue Service

# How To Use the Order Blank

Circle the items you need on the order blank below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper

sure delivery of your order Enclos	order blank in an envelope and mail it	IRS address shown on this page	should receive your order within 10	after receipt of your request	
37,		_	91		

Bloomington, 1L 61702-8903

### 4 Cut here

Name

Order Blank

Costs

Hours 10.9

Hours

Costs **S17** \$13 \$18 \$30 \$ 3 \$19

Hours 16.1

Taxpayer and Form Combinations for Form 1040 Filers

Nonbusiness Filers

\$172

3 \$26 \$51 \$36 \$63 **S**93 \$88 \$65 \$102 \$67

21.8 159

\$121

76

13.7

Form 10:40 and other forms and schedules, but not Schedule

ActD

Form 10:40, Schedule A, and other forms and schedules, but

Prepared by Paid Professional

Self-Prepared With Tax Software Costs

Self-Prepared Without Tax Software

Fill in your name and address

\$174 \$215 \$313 **S**242 \$329 \$685

2

22.7

16.7

12.8 180 47.9 55.4 366

183 378 67.1 802 190 628 45.7

17.5

but

Form 1040, Schedule D, and other forms and schedules, not Schedule A

# International postal code Apt./Suite/Room 2IP code State Postal mailing address **Foreign** country

City

Daytune phone number

Instead of using this order blank, you cao go to waw *us, gor to* download or order these and other products. You cao get the items to bold at many IRS offices, post offices, and libraries.

publications you need. The instructions for any form you order will be included.

\$349 \$866

F177

805

0 99

Form 1040 and forms and schedules including more than one

Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ

\$296

407 27.7 62.4

515 \$17 \$128

778

Form 1040 and Schedule F and other forms and schedules, but not Schedule C, C-EZ, or E or Form 2106 or 2106-EZ

Form 1040, Form 2106 or 2106-EZ, and other forms and

schedules, but not Schedule C, C-EZ, E, or F

359

\$72

품

Form 1040, Schedule E, and other forms and schedules, but not Schedule C, C-EZ, or F or Form 2106 or 2106-EZ

48.0

Form 1040, Schedule C or C-EZ, and other forms and schedules, but not Schedule E or F or Form 2106 or 2106-EZ

\$

27.5

and

Form 1040, Schedules A and D, and other forms

schedules

Circle the forms and

1040	Schedule F (1040)	Schedule 3 (1040A)	4506	8822	Pub. 501	Pub 535	Pub 926
Schedules A&B (1040)	Schedule H (1040)	1040EZ	4562	6288	Pub 502	Pub 547	Pub 970
Schedule C (1040)	Schedule J (1040)	1040-ES (2006)	4684	8863	Pub 505	Pub 550	Pub 972
Schedule C-EZ (1040)	Schedule R (1040)	1040-V	4868	9468	Pub 523	Pub 554	
Schedule D (1040)	Schedule SE (1040)	1040X	6251	Pub 1	Pub 525	Pub 575	
Schedule D-1 (1040)	1040A	2106	8283	Pub 17	Pub 526	Pub 590	
Schedule E (1040)	Schedule 1 (1040A)	2106-EZ	9098	Pub 334	Pub 527	Pub 596	
Schedule EIC (1040A or 1040)	Schedule 2 (1040A)	244]	8812	Pub 463	Pub 529	Pub 910	

\* You are a "busness" filer if you file one or more of the following with your Form 1040 Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are a "nonbusness" filer if you did not file any of those schedules or forms with your Form 1040

The average time needed to complete and file Form 1040, its schedules, and accompanying forms by taxpayer activities is shown below

Estimated Average Preparation Time by Taxpayer Activities

All Other Activities

Completion 2.9 <del>ग</del>र गर

Tax Planning

Record-keaping

Total 12.9 51.4

Taxpayer and Form Combinations for Form 1040 Filers

Nonbusness Filers Business Filers

2.5 5.1

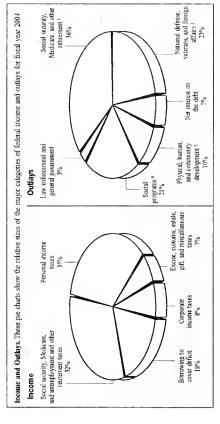
5.7 36.5

Average Time (Hours)

6 5.5 Z

8

# Major Categories of Federal Income and Outlays for Fiscal Year 2004



proposal for the fiscal year that begans the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal Government The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receiving the it and makes changes It first passes a budget resolution setting its own targets for that are consistent with the goals of the budget resolution are enacted On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget President's proposal, the Congress reviews Next, individual spending and revenue bills receipts, outlays, and the surplus or deficit

2 National defense, veterans, and forelgn affairs: About 19% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities, about 3% were for veterans benefits and services, and about 1% were for international activities, including military and economic assistance to foreign countres and the maintenance of U.S. embasises abroad

> In fiscal year 2004 (which began on October 1, 2003, and ended on September 30, 1004), federal income was \$1.9 trillion and

ondary education and direct assistance to college students, job training, deposit in-surance, commerce and housing credit, and development: These outlays were for agn-culture, natural resources, environment, transportation, aid for elementary and sec-Physical, human, and community community development, and space, enoutlays were \$2.3 million, leaving a deficit of \$0.4 million other returement: These programs provide income support for the retired and disabled and medical care for the elderly 1 Social security, Medicare, and Footnotes for Certain Federal

programs, and the remaining outlays were for health research and public health pro-4 Social programs: About 14% of total supplemental secunty income, and related grams, unemployment compensation, as-sisted housing, and social services outlays were for Medicaid, food stamps, temporary assistance for needy families. ergy, and general science programs

### Schodules Fax Rate 2005

The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax, Instead, see the instructions for line 44 that begin on page 37

Schedule X—if your filing status is Single         If your taxable moome is moome is moome is moome is cover—       But not over—       The tax is not included the property of the pro	ocuennies	nes		
### Part not over—  \$7.300	Schedule X—If yo	our filing status is Single		
But not over—  2,3300 57,300 57,300 57,300 71,350 4,090,00 + 150,150 1150,150 328,450 328,450 328,450 34,727,50 + 11,7250	If your taxable income is		The tax is	
\$7.300 29.700 \$1.950 \$4.990.00 + 150.150 \$4.652.50 + 326.450 94.727.50 +	Over-	But not over—		
29,700 71,950 150,150 326,450	98	\$7.300	40%	
71,950 150,150 326,450	7,300	29,700	\$730.00 + 15%	
150,150 326,450	29.700	71,950	4,090.00 + 25%	
326.450	71.950	150,150	14,652.50 + 28%	
:	150,150	326,450	36,548,50 + 33%	
	326,450	:	94,727.50 + 35%	

of the emount

7,300 29,700 71,950 150,150

Schedule Y-1—if your filing status is Married filing jointly or Qualifying widow(er)

1	amount	1010	S	14,600	59,400	119,950	182,800	326,450
The tax is			10%	\$1,460.00 + 15%	8,160.00 + 25%	23,317,50 + 28%	40,915.50 + 33%	88,320.00 + 35%
	But not	OV87—	\$14,800	59,400	119,950	182,800	326,450	
If your taxable income is		Over—	8	14,800	59,400	119,950	182,900	326,450

Schedule Y-2—If your filing status is Married filling separately

Schedule Z-If your filing status is Head of household

If your taxable		The tax is	
	But not over—		of the emount over—
	\$10,450	10%	8
	39.600	\$1,045.00 + 15%	10,450
	102,800	5,447.50 + 25%	39,800
	166,450	21,197.50 + 28%	102,800
	326,450	39,019,50 + 33%	166,450
	:	91,819.50 + 35%	326,450

Nde. The precentages on this page exclude undertholded affecting recepts, which were \$50 billion in fiscal year 2041 in the budged, these recepts are offset against operating a fixture the culture flowing the outh budged through shown above. These recepts are fir the U.S. O'everment's share of its employee returned programs, resis and royaltse on the Older Commonla's fluid, and proceeds from the sole of seast.

only the amount you paid. If you received a rembursement in 2005 for medical or dental expenses you paid in 2005, reduce your 2005 expenses by this amount. If you received a reimbursement in 2005 for prior year medical or dental expenses, do not But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21 See Pub 502 for details on how to figure the amount

amount that remained, include on line



# 2005 Instructions for Schedules A & (Form 1040)

 $\mathbf{\omega}$ 

### nstructions for Schedule A, **Deductions** Itemized

Section references are to the Internal Revenue Code unless otherwise noted

# What's New

 Certain cash contributions paid after August 27, 2005, are not subject to the overall limitation on itemized deductions or the 50% adjusted gross income limitation. See the instructions for line 15b on Dage A-

 Casualty and theft losses that occurred in the Humcane Katmua disaster area after 2005, are not subject to the \$100 and the 10% adjusted gross income cane Katrina See the instructions for line limitations if the loss was caused by Hum-9 on page A-8

 The 2005 rate for use of your vehicle to get medical care is 15 cents a mile (22 cents a rrule after August 31, 2005) • The 2005 rate for chantable use of your vehicle to provide relief related to Humoane Katina is 29 cents a mile after August 24, 2005 (34 cents a mile after August 31, 2005)

 If you deduct more than \$500 for a urplane, you must attach a statement from If you elected to deduct contributions contribution of a motor vehicle, boat, or the chantable organization to your return see the instructions for line 16 that begin on page A-7

ams of the Indian Ocean tsunams on your 2004 return, you cannot deduct the contin-out ons for 2005. See Contributions For made in January 2005 for the relief of vicarmet Deduct on page A-7

 Special rules apply to certain continnutions of food inventory and book inven-

Use Schedule A (Form 1040) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard.

rembursed employee business expenses, and amounts you paid for certain taxes, interest, combinations, and mixedianeous expenses. You can also deduct certain casualty and theft losses If you itemize, you can deduct a part of your medical and dental expenses and un-

If you and your spouse pad expenses jointly and are filing separate returns for 2005, see Pub 504 to figure the portion of joint expenses that you can claim as itemized deductions

Do not metude on Schedule A tiems deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F

tory made after August 27, 2005 For details, see Pub 526

 Certain whating captains may be able to claim a chantable deduction for whale hunting expenses. See Gifts to Charity on page A-6 for more details

 The tables and worksheet needed to figure your state and local sales tax deduction using the optional method have been added to the instructions for line 5 that begm on page A-3 Pub 600 and Pub 600-A do not apply for 2005

itemize even though your itemized deduc-tions are less than your standard deducton. This election was previously made on Form 1040 Line 29 has been added to elect to

# Medical and Dental

You can deduct only the part of your medical and dental expenses that exceeds 75% of the amount on Form 1040, line 3S

also explains when you can deduct capital expenses and special care expenses for dis-Pub 502 discusses the types of expenses that you can and cannot deduct abled persons

from a health savings account or a medical savings account in 2005, see Pub 969 to figure If you received a distribution

vour deduction

# Dental Payments You Can Examples of Medical and

To the extent you were not reimbursed, you can deduct what you paid for

dental care, including premiums for qual-fied long-term care contracts as defined in duce the insurance premiums by any self-employed health insurance deduction Pub 502 But see Limit on long-term care Insurance premiums for medical and premums you can deduct on page A-2 Reyou claimed on Form 1040, line 29

1f, during 2005, you were an eligible the health coverage tax credit See the in-structions for line I on page A-2 rade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation pension recipient, you must reduce your insurance premiums by any amounts used to figure



tists, eye doctors, medical doctors, occupa-tional therapists, osteopathic doctors, physical therapists, podiatnests, psychia-tnests, psychoanalysts (medical care ottly), Acapuncturists, cluropractors, den- Prescription medicines or insulin and psychologists Form(s) IV-2

 Nursing help (including your share of oratory services, insulin treatment, and whirlpool baths your doctor ordered Medical examinations, X-ray and lab-

vork, you can deduct only the cost of the Hospital care (including meals and

Medicare A)

Qualified long-term care services (see

Pub 502)

lodging), clinic costs, and lab fees

A program to stop smoking and for

 The supplemental part of Medicare in-surance (Medicare B) prescription medicines to alleviate modune

· All dependents you claim on your re- Your child whom you do not claim as a dependent because of the rules for chil-dren of divorced or separated parents

E

Yourself and your spouse

congental abnormality, an injury from an accident or trauma, or a disfiguring disease sary to improve a deformity related to a Cosmetic surgery unless it was neces-

tps or the Medicare tax paid as part of the self-employment tax or household employ-The Medicare tax on your wages and

in 2005 for your mother

 Imported drugs not approved by the sions of U.S. -approved drugs manufactured

pany paid the provider directly for part of your expenses, and you paid only the

 Nonprescription medicines (including nicotine gum and certain nicotine patches)

 Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care, or you can claim 15 cents

deduct more than \$50 a rught for each eligi-

Funeral, bunal, or cremation costs

a mile (22 cents a mile for travel after August 31, 2005). Add parking and tolls to the

amount you claim under either method

# Line 1

ance premiums you paid for medical and denial care. But if you clamed the self-employed health insurance deduction on Form 1040. line 29, roduce the premiums by the anoun

included in box 1 of your Form(s) W-2.
Also, do not include any other medical and deriale expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

(cafetena plan) unless the premums are

premiums you can deduct on Schedule A, do not include any health coverage tax credit advance payments shown in box 1 of Benefit Guaranty Corporation pension re-cipient, you must complete Form 8885 before completing Schedule A. Inne 1 1f, during 2005, you were an eligible hade adjustment assistance (TAA) recipigut, alternative TAA recipient, or Pension When figuring the amount of insurance Form 1099-H Also, subtract the amount

shown on Form 8885, line 4 (reduced by any advance payments shown on line 6 of that form), from the total insurance premiums you paid **Examples of Medical and** Dental Payments You Cannot Deduct

The basic cost of Medicare insurance

Whose niedical and dental expenses can you include? You can include medical and dental bills you pad for

If you were age 65 or older but

not entitled to social security benefits, you can deduct premiums you voluntarily paid for The cost of diet food Medicare A coverage ₽

as treatment

A weight-loss program

for a specific disease (including obesity) Medical treatment at a center for drug

diagnosed by a doctor

 Any person you could have claimed as a dependent on your return except that person received \$3,200 or more of gross in-

Life insurance or income profection

 Medical ands such as eyeglasses, conwheelchars, and guide dogs, including the

er alcohol addiction

tact lenses, hearing aids, braces, crutches,

 Surgery to improve defective vision, such as laser eye surgery or radial ker- Lodging expenses (but not meals) while away from home to receive medical care in a hospital or a medical care facility

cost of maintaining them

 Any person you could have claimed as a dependent except that you, or your spouse if filing youthy, can be claimed as a dependent on someone else's 2005 return

come or filed a joint return

Example. You provided over half of your mother's support but cannot claim ber as a dependent because she received wages of \$3,200 in 2005. You can include on line any medical and dental expenses you paid Relmbursements. If your insurance com-

ment taxes

Nursing care for a healthy baby But you may be able to take a credit for the amount you paid See the instructions for Form 1040, line 48

Illegal operations or drugs

related to a hospital, provided there was no significant element of personal pleasure. recreation, or vacation in the travel. Do not

U.S. Food and Drug Administration (FDA). This includes foreign-made verwithout FDA approval

Travel your doctor told you to take for

reduce your 2005 expenses by this amount

Medical and Dental Expenses

> Certain medical expenses paid out of on the deceased taxpayer's final return. See

a deceased taxpayer's estate can be claimed

expenses (see page A-1), after you reduce these expenses by any payments received from insurance or other sources. See Reim-Enter the total of your medical and dental bursements on this page

deduct. The amount you can deduct for

Limit on long-term care premiums you can qualified long-term care contracts (as defined in Pub 502) depends on the age, at the end of 2005, of the person for whom the premiums were paid. See the chart below

Cafeteria plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan

to include

Do not forget to include insuron line 29 £

THEN the most you can deduct

IF the person was, at the end of 2005, age . . .

for details

\$ 270 \$ 510 \$ 1,020

40 or under

41-50 51-60 61-70

Faxes You Cannot Deduct **Taxes You Paid** 

 Social security, Medicare, federal un-Federal moome and excise taxes

employment (FUTA), and railroad retire-

 Oustoms dubes ment (RRTA) taxes

 Federal estate and gift taxes. But see the instructions for line 27 on page A-9

A-2

\$ 3,400

71 or older

the employment taxes paid) If you paid someone to do both nursing and house-

Car No 24328L

\$ 2,720

assessments for sidewalks or other im-provements to your property, tax you paid for someone else, and license fees (mar- Certain state and local taxes, includtax on gasoline, car inspection fees, nage, driver's, dog, etc )

### Line 5



You can elect to deduct state and local general sales taxes in-stead of state and local income taxes You cannot deduct

# State and Local Income Taxes

both.

check box a on line 5 Include on this line the state and local income taxes listed be-If you deduct state and local income taxes,

- Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local · State and local income taxes paid in State and local income taxes withheld from your salary duning 2005 Your Fornus) W-2 will show these amounts Forms W-2G, 1099-G, 1099-R, and meome taxes withheld
  - 2005 for a pnor year, such as taxes paid with your 2004 state or local moome tax ments made dunng 2005, including any part of a prior year refund that you chose to have credited to your 2005 state or local return. Do not include penalties or interest State and locul estimated tax payпеоте taxes
- Mandatery contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation Fund

Do not reduce your deduction by any

 State or local income tax refund or credit you expect to receive for 2005, or state and local moonte taxes you actually received in 2005 Instead, see the instruc- Refund of, or credit for, pnor year tons for Form 1040, line 10

# State and Local General Sales Taxes

sales taxes, you must check box b on line 5. To figure your deduction, you can use either your actual expenses or the optional If you elect to deduct state and local general ales tax tables

# Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (meluding sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. Sales taxes on motor vehicles are also deductible as a general sales tax if the tax rate was more than the if the tax rate was the same as the general compensating use taxes) you paid in 2005

ble only up to the amount of tax that would have been imposed at the general sales tax general sales tax rate, but the tax is deducti-Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a eased motor vehicle

 Nontaxable part of social security and · Nontaxable part of IRA, pension, or

Nontaxable combat pay

Do not include sales taxes paid on items used in your trade or business

line 6d. Do not include any additional exemptions you listed on Form 8914 for indi-

The exemptions column refers to the number of exemptions claimed on Form 1040,

annuty distributions. Do not include Public assistance payments



You must keep your actual receupts showing general sales taxes paid to use this method

state? If you lived in more than one state during 2005, look up the table amount for each state using the above rules. If there is

What If you fixed in more than one

viduals displaced by Hurncane Katrina

considered to he zero. Multiply the table amount for each state you lived in by a

no table for your state, the table amount is fraction. The numerator of the fraction is tal number of days in the year (365). Enter each state on line 1. However, if you also

the number of days you lived in the state during 2005 and the denominator is the to-

the total of the prorated table amounts for hved in a locality during 2005 that imposed

a local general sales lax, do not enter the total on line 1 Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on

general sales taxes by this amount But if you deducted your state and local general sales taxes in the earlier year and the deducsales taxes in 2005 for amounts paid in 2005, reduce your 2005 state and local gen-Refund of general sales taxes. If you re-ceived a refund of state or local general eral sales taxes by this amount. If you re-ceived a refund of state or local general do not reduce your 2005 state and local non reduced your tax, you may have to include the refund in income on Form 1040, line 21 See Recoveries in Pub 525 sales taxes in 2005 for pnor year purchases. for details

# Optional Sales Tax Tables

tine ]

Instead of using your actual expenses, you can use the tables on pages A-10 through A-12 to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items

Example. You lived in State A from January 1 through August 31, 2005 (243 days), and in State B from September 1 through December 31, 2005 (122 days).

table amount for State B is \$400 You would figure your state general sales tax as

The table amount for State A 1s \$500. The

To figure your state and local general sales tax deduction using the tables, complete the worksheet on page A-4.

follows State A State B

> on the IRS website at www.irs.gov/pub-irs-sov/Sales/TaxCalc05xls Instead of completing the worksheet you can use the 2005 Sales Tax Calculato

Total



elects to use the opnonal sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.

### Instructions for Line 5b Worksheet

0- on time 2, and go to line 3. If you checked the "yes" box and lived in the same locality for all of 2005, enter the applicable amount, based on your 2005 income and exemptions, from the optional closed sales has table for your locality on page A-12. Read down the "At least: But less than" columns for your locality and of 2005, enter the applicable amount, based on your 2005 income and exemptions, from state on page A-10 or A-11 Read down the "At least - But less than" columns for your state and find the line that includes your Une 1. If you lived in the same state for all the optional state sales tax table for your 2005 mcome. If marned filing separately, do not include your spouse's income. Your 2005 mcome is the amount shown on your Form 1040, line 38, plus any nontaxable items, such as the following

page to figure your 2005 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

Do not include any additional exemptions you listed on Form 8914 for individuals

displaced by Hurncane Kathna.

find the line that includes your 2005 in-come. See the line 1 instructions on this

 Tax-exempt interest Veterans' henefits

What If you lived in more than one lo-cality? If you lived in more than one local-ity during 2005, look up the table amount

¥3

Otherfor each locality using the above rules. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2005 and the denominator is lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the the total number of days in the year (365) f you lived in more than one locality in the same stare and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwase, complete a separate worksheet for

January 1 through August 31, 2005 (243 days), and in Locality 2 from September 1 through December 31, 2005 (122 days) Frample. You lived in Locality 1 from The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. applicable worksheet

line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet. fou would figure the amount to enter on

**Forms** 

eral sales tax rate 18 6 5% Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more

> 5117 \$100 x 243,365 \$150 x 122/365 Locality 1 Locality 2 Total

If you lived in Texarkana, Arkansas, check the "Yes" box and enter "4 0" on line 3 Your local general sales tax rate of 4 0% includes the additional 10% Arbansas state sales tax rate for Texarkana and the 15% sales tax rate for Miller County What If your local general sales tax rate

> Line 3. If you lived in Virginia, check the "No" hox Your state and local general sales taxes are combined in the table on page A-11

clanged during 2005? If you cheeked the "Yes" box and your local general sales tax rate changed during 2005, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a

fraction. The numerator of the fraction is the number of days the rate was in effect duning 2005 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3

If you lived in California, check the "No" box if your combined state and local check the "Yes" box and include on line 3 only the part of the combined rate that is general sales tax rate is 7.25% Otherwise, more than 7 25%

box if your combined state and local gen-If you lived in Nevada, check the "No"

# (See the Instructions for Line 5b Worksheet that begin on page A-3.) Keep for Your Records State and Local General Sales Tax Deduction Worksheet—Line 5b

1. Enter your state general sales taxes from the applicable table on page A-10 or A-11 (see instructions) 1.

Colorado, Georgia, Illmois, Lomsiana, New York (New York City only), or North Carolina in 2005? 2. Did you live in Alaska. Arizona, Arkansas (Texarkana only), California (Los Angeles County only)

Yes. Enter your local general sales taxes from the applicable table on page A-12 (see instructions) ☐ No. Enter -0-

Did your locality impose a local general sales tax in 2005? Virginia residents, check the "No" box. Residents of California, Nevada, and Texarkana, Arkansas, see

instructions

No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7

Yes. Enter your local general sales tax rate, but omit percentages (for example, if your local general sales tax rate was  $2.5^{\circ}$ , enter 2.5). If your local general sales tax rate changed or you lived in more than one locality in the same state during 2005, see instructions

4. Did you enter -0- on line 2 above?

lived during 2005 imposed a local general sales tax, enter \$46° on line 1 of your worksheet Otherwise, complete a separate

If none of the localities in which you

worksheet for State A and State B Enter \$333 on line I of the State A worksheet and Line 2. If you checked the "No" box, enter

\$134 on line 1 of the State B worksheet

\$500 x 243/365 = \$333 \$400 x 122/365 = 134 = \$467

No. Skip lines 4 and 5 and go to line 6

Tes. Enter your state general sales tax rate (from the table heading for your state). but omit percentages. For example, if your state general sales tax rate is 6%, 5. Divide line 3 by line 4 Enter the result as a decimal (rounded to at least three places)

wi

6. Did you enter -0- on line 2 above?

No. Multiply line 2 by line 3

☐ Yes. Multiply line 1 by line 5 If you lived in more than one locality in the same state during 2005, see instructions Enter your general sales taxes paid on specified items, if any (see instructions)

.

œ

ý,

Deduction for general sales taxes. Add lines 1, 6, and 7 Enter the result here and the total from all your worksheets, if applicable, on Schedule A, line 5 Be sure to check box b on that line

Note. If you elect to deduct general sales taxes, you cannot deduct your state and local income taxes

Ā

Fumple. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2005 (273 days) The rate increased to 175% for the period from October 1 through December 31, 2005 (92 days). You would enter "1189" line 3, figured as follows

0 441 1 00 x 273.365 = 175 x 92365 = eptember 30 December 31 Jamuar, I October 1

through 6 for each locality in your state if you lived in more than one locality in the same state during 2005 and either of the What if you lived in more than one locality in the same state during 2005? 'omplete a separate worksheet for lanes 2

 Each locality did not have the same following applies

local general sales tax rate

• You lived in Texarkana, AR, Los Angeles County, CA, or New York, NY

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived texcept a locality for which you used the table on page A-12 to figure your local general sales ha deduction), multiply the local general sales has take by a fraction of days you lived in the locality during 2005 and the denominator is the total num-The numerator of the fraction is the number ber of days in the year (365)

The local general sales an rate for Locality 1s 1°s. The rate for Locality 2 is 1°7°s, You would enter '0.666" on hie 3 for the Locality 1 worksheet and "0.885" for the Locality 2 worksheet figured as follows January 1 through August 31, 2005 (243 days), and in Locality 2 from September 1 through December 31, 2005 (122 days) Example. You bred in Locality 1 from

 $1.00 \times 243/365 = 0.666$  $1.75 \times 122/365 = 0.585$ Locality 1

into the same state during 2005, you should have completed that I only on the first worksheet for that state and separate worksheets for hims 2 through 6 for any other locality within that state in which you hived during 2005. If you checked the "Yes" box on line 6 of any of those worksheets, multiply time 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet Line 6. If you hved un more than one localcocality 2

Lioe 7. Enter on line 7 any state and local general sales taxes paid on the following specified items If you are completing more han one worksheet, include the total for the 7 on only one of the worksheets

leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount torcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state 1 A motor vehicle (including a car, moand local general sales taxes paid for a

of tax you would have paid at the general

An aircraft or boat, if the tax rate was the same as the general sales (ax rate 3 A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following apa Your state or locality unposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation

b You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales

tax directly

is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The Under your state law, your contractor contract must state that the contractor is authonized to act in your name and must follow your directions on construction de-casions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax hrectly.

used in your trade or business. If you re-ceived a refund of state or local general sales taxes in 2005, see Refund of general Do not include sales taxes paid on items sales taxes on page A-3

### Real Estate Taxes Line 6

paid on real estate you own that was not used for business, but only if the taxes are hased on the assessed value of the property.

Also, the assessment must be made unmty, and the proceeds must be used for general communty or governmental pur-Include taxes (state, local, or foreign) you formly on property throughout the commuposes Pub 530 explains the deductions tomeowners can take

Do not include the following amounts on line 6

of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance). \$20 monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons Itemized charges for services to specafic property or persons (for example,

· Charges for improvements that tend to walk) The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included increase the value of your property (for example, an assessment to build a new sidein that charge)

If your mortgage payments include your real estate taxes, you can deduct only the amount the mortgage company actually paid to the taxing authority in 2005

If you sold your home in 2005, any real estate tax, charged to the buyer should be shown on your settlement statement and in box 5 of any Form 1090-S you received This amount is considered a refund of real estate taxes. See Refunds and rehates below. Any real estate taxes you paid at closing should be shown on your settlement. Refunds and rebates. If you received a refund or rebate in 2005 of cale state taxes
you pad in 2005 reduce your deduction by
the amount of the refund or rebate. If you
everyed a refund or rebate in 2005 of real
estate taxes you paid in an earlier year, do
not reduce your deduction by this amount histeal, you must include the refund or re-bate in income on Form 1040, line 21, if you deducted the real estate taxes in the earher; year and the deduction reduced your tax. See Recoveries in Pub. 5.25 for details on how to figure the amount to include in псотве

# Personal Property Taxes

Enter personal property tax you paid, but only if it is based on value alone and it is charged on a yearly basis

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was hased on its weight. You can deduct only the part of the fee that was based on the car's value.

## Line 8

Other Taxes

If you had any deductible tax not listed on line 5, 6, or 2, list the type and amount of tax. Enter only one total on line 8. Include on this line income tax you paid to a foreign country or U S possession



You may want to take a credit for the foreign tax instead of a deduction See the instructions for Form 1040, line 47, for

# nterest You Paid

Whether your interest expense is treated as investment interest, personal interest, or you used the loan proceeds See Pub 535 business interest depends on how and when for details In general, if you paid interest in 2005 that applies to any period after 2005, you can deduct only amounts that apply for

# Home Mortgage Interest Lines 10 and 11

A home mortgage is any loan that is secured by your main home or second home it includes first and second mortgages, home equity loans, and refinanced mort-

A home can be a house, condonumum,

cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities

you refinanced for more than the balance of the old mortgage, treat the excess as a mortgage taken out after October 13, 1987 13, 1987, on a lune-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you Limit on bone mortgage interest. If you took out any mortgages after October 13, 1987, your deduction may be limited Any additional amounts borrowed after October refinanced a mortgage you had on October 13, 1987, treat the new mortgage as taken out on or before October 13, 1987 But 1f

See Pub 936 to figure your deduction of either (1) or (2) below applies. If you had more than one home at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both homes

gages totaled over \$100,000 at any time during 2005. The limit is \$50,000 if marned filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bdls, buy a car, tober 13, 1987, and used the proceeds for purposes other than to buy, budd, or umprove your home, and all of these mort- You took out any mortgages after Ocor pay tutton

buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, totaled over \$1 million at any time during 2005. The Limit is \$500,000 if married fil-2 You took out any mortgages after October 13, 1987, and used the proceeds to ing separately

Pub 936.

If the total amount of all mort-gages is more than the fair mar-ket value of the home, See additional limits apply

### ine 10

Enter on line 10 mortgage interest and points reported to you on Form 1098 under you social seemity number (SSN). If this form shows any retind of everpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21. If you and at least one other person (other than your spouse if filing joindly) were hable for and paid interest on the mortgage, and the interest was reported on Form 1098 under the other person's SSN, report your share of the interest on line 11 (as explained in the line 11 instructions be-

If you paid more interest to the recipient than is shown on Form 1098, see Pub 936 to find out if you can deduct the additional interest. If you can, attach a statement exinterest. If you can, attach a statement ex-planning the difference and enter "See atached" to the nght of line 10



If you are claiming the mort-gage interest credit (for holders of qualified montgage credit confined is sured by state or lo-mental must or agencies), sub-amount shown on Form 8346, line 3. from the total deductible interest you paid on your home mortgage. Enter the recal governmental units or agencies), s tract the amount shown on Form 8346, 3, from the total deductible interest suft on line 10

### Line 11

If you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 11

social security number (SSN) Otherwise, it is the employer identification number. You must also let the recipient know your SSN tent, be sure to show that recipient's name, identifying no, and address on the dotted lines next to line 11. If the recipient is an individual, the identifying no is his or her If you do not show the required information about the recipient or let the recipient know your SSN, you may have to pay a \$50 pen-alty If you bought your home from the recipIf you and at least one other person (other than your spouse of fung jointly) were liable for and pad unterest on the mortgage, and the other person recovered the Form 1098, attach a statement to your remus showing the name and address of that person "To the right of time 11: enter "Sea affacted."

### Points Not Reported on Form 1098 Line 12

ment Points you paid only to borrow money are generally deducible over the life of the loan See Pub 936 to figure the amount you can deduct Points paid for Points are shown on your settlement state-ment Points you paid only to borrow other purposes, such as for a lender's services, are not deductible Refinancing, Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main.

prove your main home, you may be able to deduct the part of the points related to the unprovement in the year paid. See Pub. 936 If you used part of the proceeds to 1mfor details



early, deduct any remaining points in the year you paid off the mortgage you paid off a mortgage

A-6

# Line 13

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property field for investment. It does not include any interest allocable to passive activities or to securities that generate fax-ex-empt income

Exception. You do not have to file Form ure your deduction

Complete and attach Form 4952 to fig-

1 Your investment interest expense is not more than your investment income 4952 if all three of the following apply

from interest and ordinary dividends minus

3 You have no disallowed investment interest expense from 2004 You have no other deductible investany qualified dividends ment expenses

Alaska Permanent Fund dividends, including those reported on Form 8814, are not invest-

For more details, see Pub теп! псете

# Gifts to Charity

ary in purpose. You can also deduct what you gave to organizations that work to prevent orall cut or children or animals. Certain whating, expiratis may be able to deduct expenses paid in 2005 for Native Alaskan subsistence bowhead whale hunting activi-ties. See Pub. \$26 for details. You can deduct contributions or gifts you gave to organizations that are religious, chantable, educational, scientific, or liter-

To venify an organization's chantable status, you can

you made the donation. The organization should be able to provide you with verifica- Check with the organization to which tion of its chantable status

• See Pub. 78 for a list of most qualified organizations. You can access Pub. 78 on the IRS website at www.rrs.gov. under Charities and Non-Profits.

tittes Customer Account Services at 1-877-829-5500 Assistance is available Monday through Enday from 8.30 am to Call our Tax Exempt/Government En-5 30 pm Eastern Time

# Examples of Qualified Charitable Organizations

 Churches, mosques, synagogues, temples, etc

 Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc

Fratemal orders, if the gifts will be used for the purposes listed above

Veterans' and certain cultural groups

Federal, state, and local governments if the gifts are solely for public purposes

# Contributions You Can Deduct

to provide relief related to Humoane Ka-tima after August 24, 2005, this amount is increased to 29 cents a mile (34 cents a mile zeled checks, receipts, or other reliable given), property, or out-of-pocket expenses of organizations described earlier. If you ents a mile But, if the volunteer work was after August 31, 2005). Add parking and tolls to the amount you claim under either method. But do not deduct any amounts can be in eash (keep can written records showing the name of the organization and the date and amount you paid to do volunteer work for the kinds drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 hat were repaid to you Gifts from which you benefit. If you made that is more than the value of the benefit Butthis rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less For details, a gift and received a benefit in retum, such as food, entertainment, or merchandise, you can generally only deduct the aniount see Pub \$26 Example. You paid \$70 to a chantable organization to attend a fund-raising dinner and the value of the dinner was \$40. You can deduct only \$30

gift of \$250 or more only if you have a statement from the charitable organization Giffs of \$250 or more. You can deduct a showing the information in (1) and (2) be-

each week for a total of \$1,300, treat each \$25 payment as a separate gift If you made separate gift. See Pub. 526 if you made a separate gift of \$250 or more through pay-In figuring whether a gift is \$250 or more, do not combine separate donations donations through payroll deductions, treat each deduction from each paycheck as a For example, if you gave your church \$23 roil deduction

ated and a description (but not value) of 1 The amount of any money contribany property donated

Whether the organization did or did you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but not give you any goods or services in return for your contribution If you did receive my goods or services, a description and estimate of the value must be included. If

it does not have to describe or value the

henefit

the date you file your return or the due date (including evten-sions) for filing your return. whichever is earlier. Do not attach the You must get the statement by

Unit on the amount you can deduct. See Pub 526 to figure the amount of your deyour records

statement to your return Instead, keep it for

than 30% of the amount on Form 1040, line 1 Your cash contributions or contributions of ordinary income property are more duction if any of the following applies

more than 20% of the amount on Form 2 Your gifts of capital gain property are

3 You gave gifts of property that in-creased in value or gave gifts of the use of

The limit described in item (1) above does not apply to certain cash contributions paid after August 27, 2005, if you elect to property 르

# Contributions You Cannot this page for details

treat those contributions as qualified contributions. See the instructions for line 15b on

fected by the December 26, 2004, Indian Ocean tsunamu that you elected to deduct Any contribution you made in January 2005 for the relief of victims in areas on your 2004 return

 Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel

 Dues, (ees, or bills paid to country clubs, lodges, fraternal orders, or similar Pelitical contributions

deduct this expense on line 20 (see page A-8), or Form 1040, line 34, or take a credit for this expense (see Form 8863) Cost of raffle, hingo, or lottery tickets
 But you may be able to deduct these expenses on line 27. See page A-9 for details Cost of tutton But you may be able to groups

 Value of blood given to a blood bank Value of your time or services

 The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred)

Check

you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign chanties and certain Canadian, Is-· Gifts to individuals and groups that Giffs to foreign organizations But are run for personal profit

raeli, and Mexican chanties. See Pub. 526 for details

 Gifts to organizations engaged in cer-tain political activities that are of direct fin-nancial interest to your trade or business See section 170(f)(9)

· Gifts to groups whose purpose is to · Gifts to civic leagues, social and lobby for changes in the laws

sports clubs, labor unions, and chambers of

 Value of benefits received in connection with a contribution to a charitable or-ganization. See Pub. \$26 for exceptions

# Total Gifts by Cash or Check Line 15a

Enter on line 15a the total gifts you made in cash or by check uncluding out-of-pocket expenses)

# **Qualified Contributions** Line 15b

cash or check as qualified contributions if the gifts were paid after August 27, 2005, to a qualified chantable organization (other in section 509(a)(3)) Qualified contribu-tions are not subject to the overall limitain general, you can elect to treat gifts by than certain private foundations described thon on itemized deductions or the 50% adjusted gross income limitation Qualified contributions do not include tions) Also, qualified contributions do not include any contributions to a segregated or reasonably expect to have, advisory pnytleges with respect to distributions or contributions to organizations for which cash gifts are subject to a limit based on 30% of your adjusted gross income (such) and certain private nonoperating foundafund or account for which you (or any person appointed or designated by you) have, as contributions to veterans' organizations, fraternal societies, nonprofit cemetenes, investments based on your contribution

fied contributions are more than the amount on Form 1040, line 38, minus all other al-lowable contributions. For details, see Pub Certain limits may apply if your quali-

# Other Than by Cash or Line 16

ture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when mether has to buy or sell and both are aware of the conditions of the sale Enter your contributions of property. If you gave used items, such as clothing or furni-

For more details on determining the value of donated property, see Pub 561

2 The total amount of all losses during the year (reduced by the \$100 limit discussed in (1) above) is more than 10% of the amount on Form 1040, line 38 1 The amount of each separate casualty or theft loss is more than \$100, and <u>d</u> you must also attach a statement from the charitable organization to your return. If may also have to get appraisals of the val-ues of the donated property. See Form \$283 If the amount of your deduction is more Form 8283 For this purpose, the "amount of your deduction" means your deduction could result in a carryover of contributions if you deduct more than \$500 for a contriyour total deduction is over \$5,000, you than \$500, you must complete and attach before applying any income limits that button of a motor vehicle, boat, or amplane and its instructions for details

the Humcane Katina disaster area after August 24, 2005, it the loss was caused by Hurncane Fatrina See Form thefts See Form 4684 and its instructions for details and losses from nonbusiness casualties or 4684 and its instructions for details shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable Recordkeeping, If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that written records that include

Special rules apply if you had both gains

 How you figured the property's value at the time you gave it If the value was determined by an appraisal, keep a signed copy of the appraisal

amount of your loss

Ė The cost or other basis of the property if you must reduce it by any ordinary

come or capital gain that would have re-sulted if the property had been sold at its far market value How you figured your deduction if

Pub 4492

you chose to reduce your deduction for Any conditions attached to the gift. gifts of capital gain property

If your total deduction for gifts of property is over \$500, you gave less than your entire inter-

est in the property, or you made vour records should contain additional ina "qualified conservation contribution," formation See Pub 526 for details

# Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details

# Casualty and Theft -osses

Complete and attach Form 4684 to figure the amount of your loss to enter on line 19

each loss caused by theft, vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to You may be able to deduct part or all of

deduct money you had in a financial insti-tution but lost because of the insolvency or bankruptcy of the institution

 Expenses of adopting a child But you may be able to take a credit for adoption expenses. See Form 8839 for details You can deduct nonbusiness easualty or theft losses only to the extent that

come

 Expenses of producing tax-exempt in-Fines and penalties

# Unreimbursed Employee Line 20

Expenses

The limits in items (1) and (2) above do not apply to exsually and theft losses that occurred in

expenses you paid for which you were not reimbursed. (Amounts your employer in-cluded in box 1 of your Form W-2 are not Enter the total ordinary and necessary job considered reimbursements

An ordinary expense is one that is com-

business, or profession. A necessary ex-pense is one that is helpful and appropriate for your business. An expense does not But you must fill in and attach Form mon and accepted in your field of trade have to be required to be considered neces

> Use Schedule A, line 22, to deduct the costs of proving that you had a property loss Examples of these costs are appraisal fees and photographs used to establish the

2106 if either (1) or (2) below applies

2 Your employer paid you for any of your job expenses reportable on line 20 meal, or entertainment expenses for your You claim any travel, transportation For information on federal disaster area losses, see Pub 547. For information on tax benefits related to Humcane Katrina, see

If you used your own vehicle and (2) above does not apply, you may be able to file Form 2106-EZ instead 르

you need more space, attach a statement showing the type and amount of each ex-pense. Enter one total on line 20 If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted line next to line 20. If

Pub 529 discusses the types of ex-

penses that can and cannot be deducted Examples of Expenses You

ы

You can deduct only the part of these ex-

Deductions

penses that exceeds 2% of the amount Form 1040, hne 38

Certain Miscellaneous

lob Expenses and

Do not include on line 20 any educator expenses you deducted on Form 1040, line 23

Examples of other expenses to include

 Safety equipment, small tools, and on line 20 are

 Uniforms required by your employer supplies needed for your job

· Protective clothing required in your that are not suitable for ordinary wear

Expenses for meals dunng regular or extra work hours

Lost or misplaced cash or property

Personal legal expenses

Polytical contributions

Cannot Deduct

 Physical examinations required by work; such as hard hats, safety shoes, glasses

539

 Commuting expenses See Pub The cost of entertaining friends

for the definition of commuting

your employer

 Dues to professional organizations and chambers of commerce

Subscriptions to professional journals

ment exceeds 1 year See Pub 529 for an

exception for certain federal employees

Travel as a form of education

 Travel expenses for employment away from home 1f that penod of employ Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new Job

> vention, or similar meeting unless it is related to your employment Club dues See Pub 529 for excep-

Expenses of attending a seminar, con-

 Certain business use of part of your home For details, including limits that apply, use TeleTax topic 509 (see page 8 of

A-8

Indiana<sup>2</sup>

6.2500%

5.5000%

245 245 396 478 478 551 7723 109 109

Mississippi<sup>2</sup>

see Pub

tails, use TeleTax topic 513 (see page 8 of the Form 1040 instructions) or see Pub 970 Reduce your educational expenses by any tutton and fees deduction you claimed on Form 1040, line 34



You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details

## Line 21

# Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filting your return electroneally. If you paid your tax by credit card, do not include the convenience fee you were charged.

### Other Expenses Line 22

Enter the total amount you paid to produce collect bashle income and manage or protect property held for earning income. But do not include any personal expenses in 1st the type and amount of each expense in the dorled hies next to him 2.2. If you need more space, altach a statement showing the type and amount of each expense Enter one total on Line 2.2.

line 27

Examples of expenses to include on line

28
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.≒
7
냚
<u>a</u>
듄
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Enter the total of the amounts from Schedule A, Innes 4, 9, 14, 18, 19, 36, and 27 Enter the total of the amounts from Schedule A, Innes 4, 13, 15b, and 19, plus any gambling and casualty or theft losses included on line 27 -- ~-

Subtract line 2 from line 1 ☐ Yes. No.

Enter the amount from Form 1040, line 38

4000

Multiply line 3 by 80% (.80)

Enter the smaller of line 4 or line 8 Multiply line 7 by 3% (03)

4684, lines 35 and 41b, or Form 4797, line

- Certain legal and accounting fees · Clencal help and office rent

fees

- Certain losses on nonfederally insured Your share of the investment ex-penses of a regulated investment company
- deposits in an uisolvent or bankrupt finan-cial institution. For details, including limits that apply, see Pub. 529 used in performing services as an employee from Form 4684, lines 35 and 41b, or Form 4797, line 18a Casualty and theft losses of property

  - Deduction for repayment of amounts under a claim of right if \$3,000 or less

# Other Miscellaneous **Deductions**

Line 27

Use the worksheet below to figure the amount to enter on line 28 if the amount on Form 1040, line 38, is over \$145.950 (\$72,975 if marned filing separately)

## Line 29

· Gambling losses, but only to the extent of gambling wimings reported on Form 1040, line 21

purposes even though your itemized deduc-tions are less than your standard deduction, check the box on line 29 If you elect to itemize for state tax or other

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income-producing property from Form

· Casualty and theft

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temized Deductions W

Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 27

Your deduction is not limited. Enter the amount from line 1 above on Schedule A, Is the amount on line 2 less than the amount on line 1?

~;

Is the amount on line 6 less than the amount on line 5?

No. (CO) Your deduction is not limited Enter the amount from line 1 above on Schedule A, line 28 Enter: \$145,950 (\$72,975 if married filing separately)

Subtract line 6 from line 5

Total itemized deductions. Subtract line 9 from line 1 Enter the result here and on Schedule A, Ime 28

6 Ö

2005 Optional State and Certain Local Sales Tax Tables

Schedule K-1(Form 1065-B), box 2

Federal estate tax on income in respect of a decedent

Amortizable bond premium on honds acquired before October 23, 1986

 Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub 525 for details

Certain unrecovered investment

Impairment-related work expenses of a disabled person

pension

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529 For more details, see Pub

**Total Itemized** 

**Deductions** 

Line 28

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines.

attach a statement showing the type and amount of each expense Enter one total on

next to line 27 If you need more space,

A-10

A-12

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Which Optional Local Sales Tax Table Should I Use?	AND you live in .	Any locality	Any locality	Texarkana	Los Angeles County	Aurora Greeley, Longmont, or City of Pueblo	Arvada, Otty of Boulder Fort Collins Lakewood Thomton or Westminster	Boulder County Pueblo County, or any other	locarity	Any locality	Adington Heights Aurora, Bloomington Champa	Palatine, Peone, Schaumburg, Skokie, Springfield, or Waukegan	Any other locality	Any locality	New York Oity	Any foculty
Which Options	if you live in the state of	Alaska	Anzona	Arkansas	California	Colorado				Georgia	Illinois			Louisiana	New York	North Carolina Any locality
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# nstructions for Schedule B.

### nterest and **Dividends** Ordinary

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You can list more than one paver on each entry space for lines 1 and 5, but be sure to dearly show the amount paid amounts paid by the payers listed on an entry space and enter the total in the space, attach separate statements that are the same area the printed schedule. Use your totals on Schodule B. Be sure to put your name and social security number next to the paver's name. Add the separate Amount" column If you still need more SSN) on the statements and attach them at the same format as lines 1 and 5, but show the end of your return

# Part I. Interest

### Line 1

Interest

Interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from senes EE Report on line 1 all of your taxable interest savings bonds List each payer? name and show the amount

# Special Rules

# Seller-Financed Mortgages

pand you on a mortgage or other form of selfer financing. Be sure to show the buyer's name, address, and SSN You must also let the buyer know your SSN If you do not show the buyer's name, address, and SSN, or let the buyer is nave. residence, list first any interest the buyer If you sold your home or other property and the buyer used the property as a personal may have to pay a \$50 penalty

### Nominees

(that is, in your name, but the interest actu-ally belongs to someone else, report the total on line 1. Do this even if you later low this subtotal, enter "Nommee Distribu-tion" and show the total interest you received as a nominee Subtract this amount from the subtotal and enter the redistributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1 Be-If you received a Form 1099-INT that includes interest you received as a nominee

Use Schedule B (Form 1040) if any of the following applies

- You had over \$1,500 of taxable interest
- You are claiming the exclusion of interest from series EE or 1 U.S. savings bonds issued · Any of the Special Rules listed in the instructions for line 1 apply to you after 1989
- You had over \$1,500 of ordinary dividends
- You received ordinary dividends as a nominee
- You had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and

a

If you received interest as a nominee, you must give the actual owner a Form 1000-INT a Form 1099-INT with the IRS For more details, see the General Instructions for Forms 1099, 1098, 5498, and W-2G and the Instructions for Forms 1090-INT and spouse You must also file a Form 1096 and unless the owner QIO-0601

# Accrued Interest

seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under Nommees to see how to report the accrued interest on Schedule B. But identify the amount to be ment dates and pay accrued interest to the When you buy bonds between interest paysubtracted as "Accrued Interest

# Tax-Exempt Interest

if you received a Form 1099-INT for tax-exempt interest, follow the rules earlier under Nommees to see how to report the interest on Schedule B But identify the amount to be subtracted as "Tax-Exempt

# Original Issue Discount (OID)

than the amount shown on Form 1099-OID, follow the rules earlier under Nommees to see how to report the OID on Schedule B But identify the amount to be If you are reporting OID in an amount less subtracted as "OID Adjustment

# Amortizable Bond Premium

Norunees to see how to report the interest on Schedule B But identify the amount to If you are reducing your interest income on a bond by the amount of amortizable bond premum, follow the rules earlier under be subtracted as "ABP Adjustment

### Line 3

### Series EE and I U.S. Savings Bonds Issued After 1989 **Excludable Interest on**

If, during 2005, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your

ult on line

dependents, you may be able to exclude part or all of the interest on those bonds

# Part II. Ordinary See Form 8815 for details



Dividends

You may have to file Form 5471 If, in 2005, you were an eign corporation's stock with voung rights For details, see Form 5471 and its instruc-tions officer or director of a foreign corporation You may also have to file Form 5471 if, in 2005, you owned 10% or more of the total (a) value of a foreign corporation's stock, or (b) com-bined voting power of all classes of a for-

## Line 5

Ordinary Dividends

derids Thus amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and Report on hne 5 all of your ordinary divishow the amount

### Nominees

enter "Nomunee Distribution" and show the total ordinary dividends you received as a normanee. Subtract this amount from the nary dividends actually belong to someone if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary divi-dends listed on line 5 Below this subtotal, If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, hut the ordielse), report the total on line 5 Do this even subtotal and enter the result on line 6



If you received dividends as a nominee, you must give the ac-tual owner a Form 1099-DIV unless the owner is your

details, see the General instructions for Forms 1099, 1098, 5498, and W-2G and the Instructions for Form 1099-DIV spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS For more

# Accounts and Trusts Part III. Foreign

# Lines 7a and 7b Foreign Accounts

# Line 7a

Check the "Yes" box on line 7aif either (1) or (2) below applies

- You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts
- Try (such as a bank account, securities account, or other financial account) At any time during 2005 you had an interest in or signature or other authority over a financial account in a foreign coun-



For the "a ttem (2) does not apply to foreign securities held in a US securities account

Exceptions. Check the "No" box 1f any of

 The combined value of the accounts The accounts were with a U S miliary banking facility operated by a U.S. financial institution was \$10,000 or less during the whole year he following applies to you

commercial bank that is supervised by the Comptroller of the Currency, the Board of You were an officer or employee of a name, and you did not have a personal fior the Federal Deposit Insurance Corpora-Governors of the Federal Reserve System, tion, the account was in your emplonancial interest in the account

Line 7b

cases)

If you are required to file Ferm 96.22 I but do not do so, you may have to pay a penalty of up to \$10,000 (more in some

If you checked the "Yes" box on line 7a, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need have a personal financial interest in the ac-count, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that You were an officer or employee of a more shareholders of record, the account was in your employer's name, you did not domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or includes the account

more space

cial account). You can get Form TD F 90-221 by visiting the IRS website at See Form TD F 90-22 1 to find out of you are considered to have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other finanwww.irs.gov/pub/irs-pdf/19022-1 pdf

for details

If you were the grantor of, or transferor to, a foreign trust that existed during 2005, you may have to file Form 3520

eign trust, you must provide additional information. For this purpose, a loan of eash or marketable securities generally is considered to be a distribution. See Form 3520

If you received a distribution from a for-

Foreign Trusts

Line 8

If you checked the "Yes" box on line 7a, file Form TD F 90-22 1 by June 30, 2006, with the Department of the Treasury at the address shown on that form. Do not attach

# Department of the Treasury Internal Revenue Service

# 2005 Instructions for Schedule C

# From Business **Profit or Loss**

# What's New

Special rules for contributing hook or food fax Relief Act of 2005. See Pub 4492 for adjusting your inventory, and claiming any allowable deduction inventories under the Katrina Emergency information on qualifying contributions.

affected by Hurricane Katrina. If you had ter area, you may be eligible for a credit Employee retention credit for employers employees in the Hurncane Katrina disasagainst the wages you paid them while your business was moperable. For more informatton, see Form 5884-A

bodiesel fuels credit on Form 8864, you must include the credit in your income on line 6. See the instructions for line 6 on Biodiesei fuels credit. If you claimed the page C-3

# **General Instructions**

### Schedule A to deduct interest, taxes and casualty losses not related to your busi-Other Schedules and Forms You May Have To File

- Schedule E to report rental real estate
  - loss) that is not subect to self-employment tax and royalty income or
- Schedule F to report profit or (loss) from farming
  - aging your fishing income over the previ-ous 3 years. Doing so may reduce your tax Schedule J to figure your tax by aver-
- Form 4562 to claim depreciation on assets placed in service in 2005, to claim amortization that began in 2005, to make an election under section 179 to expense cer- Schedule SE to pay self-employment property, or to report information on tax on moome from any trade or business
- gan or loss involving property used in your Form 4684 to report a casualty or theft

isted property

Use Schedule C (Form 1040) to report monto or loss from a business you operated or a profession you practiced as a sole proprietor. Also, use Schedule C to report wages and expenses you had as astaliutoy employee. An activity qualifies as a business if your primary purpose of or engaging, in the activity is for moome or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nombusiness activity, see the institutions for form folds, line 21.

Small hus messes and statutory employees with expenses of \$5,000 or less may be able to fite Schedule C-FZ instead of Schedule C. See Schedule C-EZ for details

You may be subject to state and local taxes and other requirements such as business licenses and fees. Cheek with your state and local governments for more information. Section references are to the Internal Revenue Code

trade or husiness or income-producing property

and involuntary conversions (not from a casualty or theft) of trade or business prop-Form 4797 to report sales, exchanges,

 Form 8594 to report certain purchases or sales of groups of assets that constitute a trade or business erty

Form 8824 to report like-kind ex-

 Form 8829 to claim expenses for bustchanges

 Form 8903 to take a deduction for uncome from domestic production activities ness use of your home

Hushand-wife business. If you and your spouse jointly own and operate a business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement Do not use Schedule C or C-EZ. Instead, file Form 1065. See Pub. 541 for more de-

either as a sole propnetorship or a partner-ship. The only states with community prop-erty laws are Anzona. California, ildaho, Louistana, Newada, New Mexico, Texas, Washington, and Wisconsin. A change in wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, you can treat the business your reporting position will be treated as a conversion of the entity. Evception, If you and your spouse possession, you can treat the business

(A.C.). Generally, a single-member domeste LLC is not readed as a separate entity for federal moune tax purposes. If you are the sole member of a domeste LLC, file Schedule C or C-EZ (or Schedule E or E. rif applicable However, you can elect to read adversate LLC as a corporation See Form 8832 for details on the election and Single-menther limited liability company the tax treatment of a foreign LLC

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a federal highway motor vehicle use tax. See the Inhighway motor vehicle use tax

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structions for Form 2290 to find out if you owe this tax Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, amuities, and pensions. You may also have to file an buy-sell, deposit-commission, of other sim-ilar hasis for resale. For details, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G information return if you sold \$5,000 or more of consumer products to a person on a

\$10.000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544. If you received cash of more than

# Reportable Transaction Disclosure Statement

each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a pen-ality if you are required to file Form SSS6 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following Use Form 8886 to disclose information for are reportable transactions

 Any transaction that is the same as or actions identified by the IRS

tions of confidentiality for which you paid an advisor a minumum fee Any transaction offered under condi-

contractual protection against disallowance of the tax benefits Any transaction for which you have

Line F

 Any transaction resulting in a loss of at least \$2 mulhon m any single tax year or \$4 million in any combination of tax years (At least \$50,000 for a single tax year if the loss arose from a foreign currency transac-tion defined in section 9S8(c)(1), whether or not the loss flows through from an S corporation or partnership)

rules apply to long-term contracts. See sec-tion 460 for details.

Any transaction resulting in a book-tax difference of more than \$10 mil-

ton on a gross basis

Any transaction resulting in a tax credit of more than \$250,000, if you field the asset generating the credit for 45 days

thems of Tazable income actually or con-structively received dumpt the year inn each, property, or services) income is con-structively received when it is credited to your account or set assile for you to use Also, show amounts actually paid during the year for detachied keepness However, if the payment of an expenditure creates an assarbanging as useful life that actuals sub-stantially beyond the close of the year, if may not be deductable or may be deductable only impart for the year of the payment. See Pub 535. If you use the cash method, show all

for

See the Instructions for Form 8886

or less

ω

See Pub. 334 for more information

small businesses

Additional Information more details and exceptions

come when you earn it and deduct expenses when you more them early floud to not pay them during the tax year. Accrual-basis taxpayers are put on a cash basis for deducing business expenses owder to a related cash-basis taxpayer. Other rules determine the tuning of deductions based determine the tuning of deductions based. If you use the accrual method, report indetermine the tining of deductions based on economic performance. See Pub. 538

> Filters of Form 11141. Do not complete the block Jabeled "Social secunty number (SSN) "Instead, enter your employer iden-iffication number (EIN) on line D

Specific Instructions

numher

To change your accounting method, you generally must file Form 3115. You may also have to nake an adjustment to prevent amounts of morner or expense from being duplicated or omitted. This is called a section 481(a) adrustment

> more than one business, you must complete a separate Schedule C for each business Give the general field or activity and the type of product or service. If your general field or activity is wholesale or retail trade, or services connected with production services. nes (mung, construction, or manufactur-ing), also give the type of customer or client. For example, "wholesale sale of

Describe the business or professional activity that provided your principal source of income reported on line 1. If you owned

Line A

namer as materials and supplies that are not incidental You accurate dates in 2004 for which you received payment in 2005. You must report those sakes in both years as a result of changing your accounting method and must make a section 13(1a) and method of accounting and choose to ac-count for inventonable items in the same Example. You change to the cash justment to prevent duplication of income

ing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

A net negative section 481(a) adjust-ment is taken tino account entrety in the year of the change. A net positive section 481(a) adjustment is generally taken into account over a period of 4 years include any net positive section 481(a) adjustments on line 6. If the net section 481(a) adjust-ment is negative, report it in Part V.

employment, exase, estate, trust, or alco-hol, tobacco, and firearms tax return. If you need an EIN, see the Instructions for Form SS-4 If you do not have an EIN, leave line D blank. Do not enter your SSN

You need an employer identification number (EIN) only if you had a qualified retirement plan or were required to file an

Line D

adjustments, see the Justivotous for Form 313, Rev Proc 2004-22, 2004-16 R B 785. available at www.irs.gov'irb 2004-16 RBar11 html. and Rev Proc 2004-57, 2004-38 LR B 498, available at www.irs.gov'irb-2004-38, RB 211 html For details on figuring section 481(a)

### Line G

the state or room number, if any 1f you conducted the business from your home located at the address shown on Form 1040, page 1, you do not have to complete thus line.

Enter your business address. Show a street address instead of a box number. Include

Line E

If your business actority was not a reatal additing and out met and of the material participation fests below or the exception for oil and pas applies (explained on page (2-3), check the "Yes" box Otterwise, check the "No" box If you check the "No" box If you check the "No" and other the "No". box, this business is a passive activity If you have a loss from this business, see Limit on losses on page C-3. If you have a borfoff from this business selvity but have current year losses from other passive activities of you have principles of you have principles of you have prory search activity losses, see the instructions for Form 8582. Generally, you can use the cash method, accural method, or any other method permitted by the internal Revenue Code to all cases, the method used must clearly reflect morne Unless you are a qualifying taxpayer or a qualifying small business taxpayer or a qualifying small business tax payer or a qualifying small business taxpayer or a qualifying small business taxpa

Material participation. Participation, for purposes of the seven material participation

sales and purchases of unventory items. See the Part III instructions on page C-6 for the definition of a qualifying taxpayer and a qualifying small business taxpayer. Special

If you owned an interest in the activity at the time you did the work. The capacity in which you did the work does not matter customanily do in the same type of activity and one of your man reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the However, work is not treated as partici-pation if it is work that an owner would not tests listed below, generally includes any work you did in connection with an activity passive activity rules

ity is not freated as participation unless you were directly involved in the day-to-day Work you did as an investor in an activmanagement or operations of the activity Work done as an investor includes

Studying and reviewing financial statements or reports on the activity.

 Prepanng or compiling summares or analyses of the finances or operations of the activity for your own use, and Morntoning the finances or operations of the activity in a nonmanagenal capacity

tax year in an activity you own can be counted as your participation in the activity. This applies even if your spouse did not own an interest in the activity and whether Participation by your spouse during the or not you and your spouse file a joint retim

rules, you materially participated in the operation of thus trade or business activity during 2005 if you met any of the following seven tests For purposes of the passive activity

2 Your participation in the activity for 1 You participated in the activity for more than 500 hours during the tax year

the tax year was substantially all of the par-tempation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year

3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This individes individuals who did not own any interest in the activity:

patroo activity for the tax year, and you par-ticipated in all significant participation activities for more than 500 hours during the year. An activity, is a "significant par-ticipation activity," if it unvolves the conduct of a trade or business, you participated in the activity for more than 100 hours durof the maternal par-4 The activity is a significant particiing the tax year, and you did not materially participate under any of the material incipation tests (other than this test 4)

5 You materially participated in the activity for any 5 of the prior 10 tax years

6 The activity is a personal service ac-tivity in which you materially participated activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuanal science, performing arts, consultationals ing, or any other trade or business in which capital is not a material income-producing for any 3 pnor tax years. A personal service

stances, you participated in the activity on a regular, continuous, and substantial basis Based on all the facts and circum-

S

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on

the Form 1098, include your share of the interest on line 16b. Attach a statement to

the mortgage and the other person received your return showing the name and address of the person who received the Form 1098 In the margin next to line 16b, enter "See

Rental of personal property. A rental ac-tivity isuch as long-term equipment leas-ing 1 is a passive activity even it you marehally participated in the activity. However, if you med any of the five excep-tions, listed under Rental Activities in the restrictions for founds. So, the rental of the property is not treated as a rental activity and the material participation rules above

Exception for oil and gas. If you are filing Schedule C to report income and deductors from an of or gas well in which you own a working interest directly or futnough are entry that does not hint your liability, etiek fit be "Yes" from The adving of owning the wirking interest is not a passive activity regardless of your participation

Limit on loove. If you checked the "No" box, and you have a loss from this business, you may have to use Form 882, to figure your allowable loss, if any, to enter on Schedule C, line 31. Generally, you can deduct losss from passive activities catter of moome from passive activities For details, see Pub. 925.

If you started or acquired this business in 2005, check the box on this H. Also check the box if you are reopening or restarting this business after temporarily closurg it, and you did not five a 2004 schedule C or C-EZ for this business.

# Part I. Income

extratemtonal moome that is qualifying foreign trade moome Use Form 8873 to figure the extratemtonal moome exclusion. Report it on Schedule Cas explained in the Instructions for Form 8873. Except as otherwise provided in the Internal Revenue Code, gross income includes income from whatever source derived Gross income, however, does not include

Enter gross recepts from your trade of business include amounts your teached in your trade or business that were properly always always 1999-MISC If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on live 1, attach a statement explaning the difference

report your income and expenses related to that income and expenses related to that income and expenses related to your statutory employee morne for C or C-EZ and extent the two or that Ime Social security and Medicare the two or only and the Social security and Medicare the should have been withheld from your earnings, therefore, you do not owe self-employment as on these earnings. Scattory employees in-these earnings. Scattory employees in-that fell full full and the In insurance agents, certain agent or commission drivers and traveling salespersons, and certain home-Matutory employees. If you received a Form W-2 and the "Statutory employee" box in box 13 of that form was checked. workers

If you had both self-employment income and statutory employee income, you must file two Schedules C. You cannot use Schedule C-EZ or combine these amounts on a single Schedule C Installment sales Generally, the unstall-ment method cannot be used to report m-come from the sale of (a) personal property regularly, sold under the installment method, or (b) real property, held for resale to customers. But the installment method can be used to report moone from sales of certain residential lots and unestaines if you elect to pay interest on the tax due on 4501(2)/B) for details. If you make this electron, include the interest out from 1040, line 63. Also, enter "453(1/3)" and the amount of the interest on the dotted the to the left of line 63

tach a schedule to your return. Show separately for 2005 and the 3 preceding years gross a lac, cost of goods sold, gross profit, percentage of gross profit to gross profit amounts collected, and gross profit on amounts collected. you use the unstallment method, at-

### Line 6

Report on line 6 amounts from finance reserve income, scaps alse, bad debts you recovered, inferest issuch as on notes and accounts receivable, state gasoline or fuel that are funds you got in 2000, redat for bookeed finds claimed on Form 8864, credit for lederal that paid on gasoline or other fulled adamed on your 2004. Form 1040, prizes and awards related to your trade or business, and other hinds of miscellaneous business income Include amounts you received in your trade or prevent in your trade or preserved in your trade or preserved in your trade or miscellaneous business income Include amounts you received in your trade or business as shown on Form 1099-PATR. Also, michide any recapture of the deviacion for clean-fuel and For vehicles used in your business dean-fuel vehicle refueling property details, see Pub 335

If the business use percentage of any listed property idefined in the unstructions for line 13 on page C-41 decreased to 50% or less in 2005, report on this line any reseapture of excess deprecation, including any section 179 expense debitetion. Use Form 479° to figure the readmire Also, if the business use percentage drops to 50% or less on lessed listed property other than a vehicle), include on this line any inclusion amount. See Pub. 946 to figure the ston amount See Pub amount

capitalized in addition to direct costs, producers of inventory property generally must also include part of certain indirect costs in their inventory. Purchasers of personal property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for the 3 prioritaxy years exceed \$10. ble personal property constructed for use in a rade or busness, or nominarentoy property produced for sale to customers. Read to customers. Reduce the amounts on lines 8 through 26 and part. Vity amounts capitalized. For details, see Pulb. 538. Capitalizing costs of property. If you pro-duced real or languable personal property or acquired property for resale, certain ex-penses attributable to the property gener-ally must be included in inventory costs or miltion. Also, you must capitalize part of the indurect costs that benefit real or tangi-

Exception for certain producers. Producers who account for inventonable items in the same manner as materials and supplies that are not modernial can currently deducted that are not modernial can currently deducted expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See Cost of Goods Sold on page C-6 for more details

created (or reasonably be expected to cre-early the property. This exception does not apply to any expense related to printing, photographic plates, motion porture films, video lapse, or similar items. These ex-penses are subject to the capitalization nuiss for details, see Pab 538. Exception for creative property. If you are an artist, author, or photographer, you may be exempt from the capitalization rules However, your personal efforts must have

taxcab) or you used more than four vehi-les smultaneously in your business isoth as in Rec operations). You cannot use ac-tual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle. You can deduct the actual expenses of run-tung your car or truck or take the standard mileage rate. You must use actual expenses if you used your vehicle for hire (such as a

You can take the standard muleage rate for 2005 only if you

• Owned the vehicle and use the stan-

standard mileage rate for the entire lease period (except the period, if any, before 1998) dard muleage rate for the first year you placed the vehicle in service, or

 Include on line 9 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc., and If you deduct actual expenses

 Show depreciation on line 13 and rent or lease payments on line 20a

If you take the standard muleage rate, do not deduct depreciation, rent or lease pay-ments, or your actual operating expenses

Multiply the number of business miles

 Before September 1, 2005, by 40.5 cents, and

Add to this amount your parking fees and tolls, and enter the total on line 9 After August 31, 2005, by 48 5 cents

For details, see Pub 463

Information on your vehicle. If you claim

any car and muck expenses, you must pro-who certain information on the use of your vehicle by completing one of the following.

Schedule C, Part IV, or Schedule CEZ, Part III, if (a) you are dearming the standard mileage rate, you lessey your vehi-ele, or your vehiclers fully depreciated, and (b) you are not required to file Form 456Z for any other reason I fyou used more than one vehicle during the year, attach your own schedule with the information requested in Schedule C. Part IV, or Schedule C-EZ, Part III, for each additional vehicle

• Form 4562, Part V, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see the instructions for line 13)

### Line 11

Enter the total cost of contract labor for the way year. Do not include contract labor deducted elsewhere on your return such as contract labor that you meduded alter III. Aso, do not include salaries and wages pad to you employees, instead see hime 26.

### Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T. See Pub. 535 for details.

to of income You can also elect under section 179 to expense part of the cost of certain property you bought in 2005 for use un your business. See the Instructions for Form 4562 to figure the amount to enter on line 136. deduction. Depreciation is the annual de-duction allowed to recover the cost or other section 179 Depreciation and

When to attach Form 4562. You mu complete and attach Form 4562 only if You are claiming depreciation property placed in service during 2005,

5

Lines 16a and 16b

of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated difforently "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on interest allocation rules. The tax treatment the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to Ē

by tracing how the proceeds of the loan were used See Pub \$35 for details Generally, you allocate interest expense

deduct on Schedule C or C-EZ

If you paid interest on a debt secured by your man home and any of the proceed from that debt were used in controction with your trade or business, see Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

interest you paid for 2005 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 16b. How to report. If you have a mortgage on real property used in your business (other than your main home), enter on line 16a the

If you paid more morgage interest than is shown on Form 1098, see Pub. 535 to find out if you can deduct the addutonal interest. If you can, include the amount on Itme 16st. Attach a statement to your return. explanning the difference and enter "Se attached" in the margin next to line 16a com-nsed

### Line 14

Do not include on line 14 any contribu-tions you made on your behalf as self-em-ployed person to an accident and health plan or for group-term life insurance. You may be able to deduct on Form 1040, Line 29, the amount you paid for health insur-ance on behalf of yourself, your spouse, and dependents, seen if you do not itemize your deductions. See the instructions for Form 1040, Jine 29, for details

Line 19

Enter your deduction for contributions to a pension, profit-sharing, or annuty plan, or plans for the benefit of your employees. If

the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 2S, not on Schedule C

Include on this line fees for tax advice re-lated to your business and for preparation of the tax forms related to your business

Line 17

Deduct premums paid for business insur-ance on line 15. Deduct on line 14 amounts paid for employee accident and health in-surance. Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability. For details, see Pub. 535.

43 clammg a section 179 You are cla pense deduction

If you acquired depreciable property for the first time in 2005, see Pub 946

Listed property generally includes, is not limited to

Passenger automobiles weighing 6,000 pounds or less,

 Any other property used for transpor-tation if the nature of the property lends itself to personal use, such as motorcycles, pickup trucks, etc.,

 Any property used for entertainment or recreational purposes (such as photo-graphic, phonographic, communication, and video recording equipment), sırınlar

Cellular telephones or other

 Computers or peripheral equipment telecommunications equipment, and

Exceptions. Listed property does not include photographic, phonographic, munication, or video equipment

exclusively in your trade or business or at your regular business establishment It also does not metide any computer or perpheral equipment used exclusively at a regular business establishment and owned or leased but the person operating the establishment For purposes of these exceptions, a portion of your home is treated as a regu-brances establishment only if that por-tion meels the requirements under section 280Accill for deducing expenses for the business use of your home

See the instructions for line 6 on page C-3 if the business use percentage of any listed property decreased to 50% or less in 2005

Deduct contributions to employee benefit programs that are not an incidetal part of a preisson or profit-shamp plan incided on line 19 Examples are accident and featin plans, group-term life insurance, and dependent care assistance programs. If you made combinations on your behalf as a self-employed person to a dependent care assistance program, compiler Form 2.11. Parts I and III, to figure your deductible combibutors to that program.

If you paid interest in 2005 that applies to future years, deduct only the part that applies to 2005

# Line 15

Generally, you must fite the applicable form listed below if you manufan a penson, profilesharing, or other findeeded ferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Received, or whether or not you claim a deduction for the current as year. There

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is a penalty for failure to tritely file these

Form 5500. File this form for a plan that is Form 5500-EZ. File this form for a one-participant plan. A one-participant plan is a plan that only covers you (or you and your spouse) not a one-participant plan (see below)

For details, see Pub 560

# Lines 20a and 20b

If you rented or leased vehicles, machinery, or equipment, or fort on the 20 the business portion of your rental cost. But if you leased a vehicle for a term of 30 days ou leased a vehicle for a term of 30 days on man, you may have to reduce your deduction by an amount called the inclusion amount. See Pub. 163 to figure your inclusion. sion amount

Enter on line 20b amounts paid to rent or lease other property, such as office space m a building

### Line 21

Deduct the cost of repairs and mainten ance include thore, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor 100 role deduct amounts speii to restore or replace property, they must be capitalized.

### Line 22

them in a pror tax year). However, if you had notederall supplies on hand for which you kept no inventiones or records of use, you can deduct the cost of supplies you actually purchased during the lax year, provided that method detaily reflexis income vided that method detaily reflexis income. Generally, you can deduct the cost of sup-plies only to the extent you actually con-sumed and used them in your business during the tax year (tuiless you deducted

### Line 23

You can deduct the following taxes and acenses on this line

- you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line. State and local sales taxes imposed on
  - Real estate and personal property taxes on husiness assets
- trade or business paid each year to state or local governments. But some beenses, such as liquor licenses, may have to be amor-uzed See Pub 535 for details Licenses and regulatory fees for your
- Social security and Methoare taxes paid to made in equate withfolding from your employees wages. Also, federal un-employment tax paid. Reduce your deduc-tion by the amount shown on Form 88-to, line 4. Federal highway use tax
  - Do not deduct the following on this line

Federal meome taxes, including your self-employment tax. However, you can deduct one-half of you self-employment tax on Form 1040, line 27

- Estate and giff taxes
- for improve-Taxes assessed to pay for in ments, such as paving and sewers
- · Taxes on your home or personal use
- State and local sales taxes on property purchased for use in your business Instead, treat these taxes as part of the cost of the property
- the buyer that you were required to collect and pay over to stake or load governments. These taxes are not nothoded in gross receipts or sales not are they a deductible express thoward, if the sale or load government allowed you to retain any part of the sales tax you collected, you must in- State and local sales taxes imposed on clude that amount as meonie on line 6 property
  - Uther taxes and license fees not related to your business

### Line 24a

home Generally, your tax home is your man place of business egadiess of where you mantan your family home. You can-not deduct expenses pad or incurred in connection with employment away from home of that period of employment exceeds. I year Also, you cannot deduct travel ex-penses for your spouse, your dependent, or any other individual unless that person is your employee, the fravel is for a boin fifte business purpose, and the expenses would Enter your expenses for lodging and transportation connected with overright travel for business while away from your tax otherwise be deductible by that person

Do not molyde expenses for meals and entertainment on this line. Instead, see the instructions for line 24b on this page.

thal modernal expenses, you can use an opporal method for deducting incidental expenses in the pay or mount and expenses only if you did not pay or mount and expenses only if you did not pay or mount to be proposed to the answer for the deduction is \$3 a day incidental expenses include fees and tags given to porters. Dayagage carriers, bellings, note there, baggage carriers, bellings, and others on kapps, and hotel servants in foreign countries. They do not include expenses for laundry, cleaning and pressing of clothing, designing kase, or the costs of cletgrams or releptione calls. You cannot use this method on and day that you use the standard meal allowance (as explained in the instructions for time 2-bit. Instead of keeping records of your ac-

ing a foreign convention unless it is directly related to your trade or business and in a si reasonable for the meeting to be held outside the North American area as within at These rules apply to both employees and employees. Other rules apply to Inxury You cannot deduct expenses for attend-

For details, see Pub 163

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# Line 24b

Enter your total deductible business meal and entertainment expenses Include meal expenses while traveling away from home for business

Deductible expenses. Business meal ex-penses are deductible only if they are (a) directly related to or associated with the active conduct of your trade or business, (b) not laysib or extravagant, and (c) incurred while you or your employee is present at the meal

You cannot deduct any expense paid or meured for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation

pleasure, recreation, or other social puryove This includes country (this, got] and
afthere clubs, ardine and hotel clubs, and
clubs operated to provide meals under corduons favorable to business discussion
But it dees not include evice or public servsociations, chambers of commerce, boards of trade, and real estate boards, unless a principal purpose of the organization is to Also, you cannot deduct membership dues for any club organized for business, ice organizations, professional organiza-tions (such as bar and medical provide entertainment faciliassociations), business leagues, trade asties for, members or their guests entertain, or

There are exceptions to these miles as well as other rules that apply to sky-box rentals and tickets to entertainment events See Pub 463

the area expenses of under this method, who deduct a specified amount, depending on where you travel, instead of keeping on where you travel, instead of keeping on where you travel, instead of keeping feededs of your actual meal expenses However, you must still keep records to prove the tune, place, and business purpose the tune, place, and business purpose actual cost of your meals while traveling away from home, you can use the standard meal, allowance for your daily meals and Standard meal allowance. Instead of the of your travel

the Internet at www.gsa.gov. Click on "Per Drem Rates" For locations outside the con-traental United States, the applicable rates are published monthly. You can find these The standard meal allowance is the federal M&IE rate. You can find these rates on

See Pub 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel rates on the Internet at www.state.gov

memoral while away from home on busi-mess For individuals subject to the Depart-ment of Transportation (DOT) hours of service limits that percentage is increased to 70% for husiness meda do consumed dur-ing, or incident to, any pencel of days for which those limits are in effect Individuals subject to the DOT hours of service limits include the following persons Amount of deduction. Generally, you can deduct only 50% of your business meal and entertainment expenses, including meals

Certain air transportation workers (such as pdots, crew, dispatchers, mechan-ics, and control tower operators) who are

inder Federal Aviation Administration regaffe

operators who · Certain merchant manners who under DOT regulations Interstate tnick

Line 31

incidentals, and entertainment furnished or entitioused as enaplied it for up reperty treaf the experies as wages subject to with-holding. You can also fully deduct meals, incidentals, and entertainment provided to a nonemployee to the extent the expenses are includible in the gross income of that person and reported on Form 1009-MISC. See Phb. 535 for details and other excepare However, you can fully deduct meals under Coast Guard regulations

nons

Daycare providers. If you qualify as a family daycare provider, you can use the slandard meal and snack rates, instead of actual costs, to compute the deducible cost of meals and studes provided to eligible children. See Pub S65 for details, include ng recordkeeping requirements

66b, for details

# Line 25

Deduct only utility expenses for your trade

phone line into your residence. But you can be detect expenses for any addronal costs you incurred for business that are more than the cost of the base rate for the first phone line. For example, if you had a second line, you can deduct the business percentage of the chapes for that line, including the base rate charges. Local telephone service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first

Line 32

### Line 26

Enter the total salarnes and wages for the Laxyear Do not include salanes and wages deducted elsewhere on your return or amounts pand to yourself Reduce your duction by the amounts claimed on

- Form 5884, Work Opportunity Credit, line 2,
- Form 5884-A, Hurncane Katrina Employee Retention Credit, Inte 2,
- Form 8844, Empowerment Zone and Renewal Community Employment Credit, Ine 2.
- Form 8845, Indian Employment Credit, hne 4, and
  - Form 8861, Welfare-to-Work Credit, Ine 2
- such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other ex-If you provided taxable fringe benefits to your

ness from a person who has an interest in the business, other than as a creditor, or who is related under section 465(b/83) to a person (other than you) having such an interest

 Amounts borrowed for use in the busiarrangement (excluding casualty ins and insurance against fort liability)

# Line 30

nenses claimed elsewhere

Business use of your home. You may he able to deduct certain expenses for business use of your home, subject to limitations You must attach Form 8829 if you claim

Be sure to attach Form 6198 to your return If you checked box 32b and you do not attach Form 6198, the processing of your tax return may be delayed G, your loss may be further limited. See the Instructions for Form 8582. If your at-nsk amount is zero or less, enter -0- on line 31. loss But if you answered "No" to Question If you have a loss, the amount of loss you and deduct they sure may be thinted 60 to line 32 before eitemig your loss on ine 31 thy you answered: "No? To Schedule C., (tuestron G. also see the Tustractors of Form 8582 Enter the net profit or deductible loss here. Combine this amount with any profit or loss from other bismosses, and enter the ords on From 1041. Ine 12, and Schedule 8E, Inne 2. Estates, and trusts should enter the total on From 1041. In E. 2. this deduction. For details, see the Instruc-tions for Form 8829 and Pub. 587

Any loss from this business not allowed for 2005 because of the at-risk rules is treated as a deduction allocable to the business in 2006. For details, see the Instructions for Form 6198 and Pub. 925

# Part III. Cost of Goods Sold

If you have a net profit on line 31, this amount is earned moone and may qualify you for the earned income credit. See the instructions for Form 1940, lines 66a and

Generally, if you engaged in a trade or ducing factor, you must take inventones into account at the beginning and end of husiness in which the production, purchase, or sale of merchandise was an income-proyour fax year

Statutory employee. Include your net profit or deductible loss from line 31 with other Schedule C amounts on Form 1640, line 12 However, do not report this amount

on Schedule SE, Ime 2.11 you are required to file Schedule SE because of other self-employment income, see the Instructions for Schedule SE

payer, you can account for inventorable terms in the same naturer as materials and supplies that are not incidental. To change your accounting method, see the instructions for line F on page C.2. However, if you are a qualifying tax-payer or a qualifying small bisiness tax-

A qualifying taxpayer is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are \$1 multion or less, and (b) whose business is not a tax shelter (as defined in section 448(d)(3)) Al-risk rules. Generally, 1f you have (a) a business loss and (b) amounts in the business for which you are not at nsk, you will have to complete form 6188 to figure your allowable loss. The acrisk rules generally limit the amount of foss inteluding loss on

whose principal business advity is not an ineligible activity, as explained in Rev Proc. 2002-28 for garafile for finential Rev Proc. 2002-30 on gage 815 of Internal Revenue Balletin. 2002-18, at www.irs.got.pub. A qualifying small business taxpaver is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are more than \$1 milbon but not more than \$10 million, (b) whose business is not a tax shelter (as defined in section 448(d)(3)), and (c) irs-irbs irb02-18 pdf Notrecourse loans used to finance the business, to acquire property used in the business, to acquire business that are not secured by your own property (other than property used in the business). However, there is an exception for certain non-recourse financing, borrowed by you moconnection with holding real property. the disposition of assets) you can claim to the amount you could actually lose in the business Check box 32h if you have amounts for which you are not at risk in this business, such as the following

Under this accounting method, inven-tory costs for twa materials purchased for use in producing, finished goods and mer-chandse purchased for teache are deducin-ble in the year the finished goods or merchandises are sold thut not before the years you poul for the raw materials or mer-chandise, if you are also using the cash chandse, if you are also using the cash method). Enter amounts paid for all raw materials and merchandse during 2005 on June 36. The amount you can deduct for 2005 is figured on line 42.

business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar

Cash, property, or borrowed amounts used in the business for contributed to the

Additional information. For additional auditional auditation in method of accounting for unwentrotable trems, see Rev Proc. 2001-10. If you are a quadifying taysper or Rev Proc. 2002-28 if you are a quadifying tayaper or New Proc. 2002-28 if you are a quadifying small business tayaper? You can find Rev Proc. 2011-10 on page 2°2. Or horrand Revenue Builtern. 2001-2 at www. 1s. gov pub. Proc. 2002-28 on page 815 of Internal Revenue Bullern. 2002-18, as www. 1s. gov. pub. Bullern. 2002-18. 113-urbs urb02-18 pdf

If all amounts are at risk in this business, check box 32a and enter your loss on line 31. But if you answered "No" to Question

G, you may need to complete Form 8582 to figure your deductible loss. See the Instruc-tions for Form 8582 for details

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If you checked box 32b, see Form 6198 to determine the amount of your deductible

Broadcasting (except Internet) & Telecommunications 515000 Broadcasting texcept Internets 517000 Telecontriunications

\$11000 Publishing aidustries (except

Information

services 624100 Individual & family services 624310 Vocatonal rehabilitation services

Limited-service enting places Special food services (including food service contractors & caleries)

Full-service restaurants

012277

Administrative & Support and Waste Management & Remediation Services Administrative & Support Services

624200 Child day care services 624200 Community food & housing & emergency & other relief

623000 Numang & residential care facilities

Food Services & Drinking Places 72310 Drinking places (alcaholic betrages)

Social Assistance

622,000 Hospitals Nursing & Residential Care

Hospitals

Serian direct and undirect experses may have to be capitalized or medioded in invention. See the instructions for Part II beginning on page (%)

### Line 33

Your my entones can be valued at cost, cost or market value, whichever is lower, or any other method approved by the IRS. However, you are required to use over if you are using the cash method of accounting

### Line 35

If you are changing your method of ac-counting beginning with Jobs, refigure last year's closing inventory using you new method of accounting and enter the result or into \$51 Kine is a difference heaven last year's closing inventory and the refigured amount, attach an explanation and ake it into account when figuring your section \$18 is a disamment See the example on page C-2 for details

### Line 41

If you account for inventionable items in the same manner as materials and supplies that are not incidental, enter on line 41 the porthou of your raw materials and merchandase purchased for resale that are included on line 40 and were not sold during the year.

# Part IV. Information on Your Vehicle

# Line 44b

personal to business use for vice versal, enter your commuting nules only for the penod you drove your vehicle for business Generally, committing is travel between your home and a work location. If you con-For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form verted your vehicle during the year from

### Part V. Other Expenses

each expense separately in the space pro-vided Enter the total on lines 48 and 2. To not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, livexpenses not deducted elsewhere on Schedule C List the type and amount of Include all ordinary and necessary business

ing, and family expenses. Do not include chardable combinibions. Also, you cannot deduct fines or penalties paid to a government for violating any law. For defauls on business expenses, see Pub. 535.

Amortization. Include amortization in this part. For amortization that begins in 2005, you must complete and attach Form 4562.

You can amortize

 The cost of pollution-control facul-Amounts paid for research and expen-

nes

 Qualified revitalization expenditures тептапоп

Amounts paid to acquire, protect, ex-pand, register, or defend trademarks or trade names

Ė · Goodwill and certain other tangrbles In general, you cannot amortize real operty construction period interest and terest to real or personal property produced in your trade or business taxes Special rules apply for allocating in-

activity that was not allowed as a deduction last year because of the at-risk rules is treated as a deduction allocable to this activity in 2005. At-risk loss deduction. Any loss from this

Business start-up costs. You can either deduct or begin amortizing certain business start-up costs in the year your business begins. The method you use depends on when

Paid or incurred before October 23, 2004. You can elect to amortize these business start-up costs over 60 months or more, beginning with the month the business begins. The method you use depend the costs were paid or incurred

Paid or incursed after October 22, 2004.
You can elect to deduct up to \$5,000 of these business startup coass for the year your business began Thus limit is reduced that not below zero) by the amount by which your total startup costs exceed \$50,000 Your remanung start-up costs can be amout zed over a 180-month penod, begunning with the month the business began

For details, see Pub 535 For amortization that begins in 2005, you must complete and attach Form 4562

ve. or 1936 Instead, reduce the amount you would otherwise enter on Form 1040, line 43, by the amount of the deducer. Capital construction fued. Do not clam on Schedule C or C-EZ the deduction for amounts contributed to a capital construction from fund set up under the Merchant Manne Act of 1936. Instead, reduce the amount 43, by the amount of the deduction I to line 43, enter "CCF" and the unit of the deduction. For details, see tount o.

refueling property. You may be able to deduct part of the cost of gualified clean-fuel wehicle property used in your business and qualified clean-fuel vehicle erfueling property. See Pub 535 for defauls Clean-fuel vehicles and clean-fuel vehicle Disabled access credit and the deduction for removing harriers to individuals with

for removing harriers to individuals with disabilities and the elderly. You may be able to claim a tax credit of up to \$5,000 for

eligible expenditures paid or incurred in 2005 to provide access to your business for individuals with disabilities. See Form 8826 for dealts. You can also deduct up to \$15,000 of costs paid or incurred in 2005 to remove architectural or transportation har-ners to individuals with disabilities and the elderly. However, you cannot take both the credit and the deduction on the same ex-

Film and television production expenses. You can elect to deduct costs of certain qualified film and television productions. For details, see Pub. 535.

Accommodation, Food Services, & Drinking Places

Accommodation

Recoming & boarding houses RV trecreational vehicles parks & recreational camps Traveter accommodation (uncluding hotels, in bed & breakfast trus)

721310

721100

can elect to deduct up to \$10,000 (\$5,000 t) manned film gerpanely) of qualifying referestation costs paid or incurred after October 22, 2004. The remaining costs can be amortized over an 84-month period. The amortization electron does not apply to raises and the expense electron does not apply to extince and trinss. For amortization that begins in 2005, you must complete and attach Form 4562. Forestation and reforestation costs.

Paperwork Reduction Act Notice. We ask circle the improvement carry out the linernal Revenue Jaws of the United States. You are required to give us the incentation where the recurrent state or complying with these Jaws and to allow us to figure and coelect the right amount of 3

or its instructions must be retained as long as their contents may become mareful in the administration of any Internal Revenue Iaw. Generally, tax, returns and return information are confidential, as required by section 6103. You are not required to provide the in-formation requested on a form that is sub-gort the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form

The time needed to complete and file this form will way depending on that had actremistances. The estimated barden for individual tappayers filing this form is instituted in the structors from the return a former will be some that the file form it is not the return free sebanded burden for all other tappayers who file this form is approved under OMB control immeter 1545-197 and ts shown helow

1 hr 18 mm	the law or 24 mm	rm 1 hr	opying, assembling, and coding the form to the IRS 20 mm.	
ecordkeeping	earning about the law or ne form	reparing the form	ing, assemb ng the form	

If you have comments concerning the accuracy of these time shall make or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is lifed.

Principal Business or Professional Activity Codes

These codes for the Prucipal Business or Professiona Activity Chessives you proported rightly they are engaged in to facilitate the administration of the littoral Receme Code. They swedge codes are based on the North America Industry Classificative System (NAICS).

s and brokers; and enter it on line B neipal source of income is from ou should file Schedule F Other ambulatory health care services (archafang ambulance services, blood, & organ banks)

<b>Гаттин</b> ас <b>б</b> и	source of your sales of receipts (for example, real estate agent). Now find the sw-digit code assigned to this activity (for example, \$31210, the code for offices
Note 1f ve	select the activity that best identifies the principal
Schodule C o	burness activity (for example, Real Estate). Then
OI ICH CAME	Select the category that best describes your primary

Heet the category	that best describes your primary	of real estate agents a
tess activity (for	example, Real Estate) Then	Schedule C or C-EZ, In
t the activity th	t the activity that best identifies the principal	Note. If your princip
e of your sales	or receipts (for example, real	farming activities, you s
activity (for evan	eigen) from this are skingly code easigned to retarty (for example, 531210, the code for offices	
The same of the same		
ies for	238290 Other building equipment	aupment 621900 (

Schedule C or C-EZ.		4
ategory that test describes your primary sity (for example, Real Estate). Then	wity that best identifies the principal in sales or receipts (for example, real Now find the six-digit code assigned to or example, \$31.210, the code for offices	

Schedule C or	Note. If yo farming activi	
mess activity (for example, Real Estate). Then	ct the activity that best identifies the principal re of your selse or receipts (for example, real te agent). Now find the six-digit code assigned to selzivity (for example, \$3120, the code for efficies	

Selectine agreey than text destroits you prinary business activity for example. Real Easter) Their select the activity that best identifies the principal source of your silves or receipts (for example, real estate agen). Now find the sex-digit code assigned this activity (for example, 531210, the code for office.)	

	this activity flor example, 531.210, the code for others	
<b>Гаттип</b> я а	source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to	lese Call
a long	select the activity that best identifies the principal	ž
Schodule	business activity (for example, Real Estate). Then	10:
01 129	Select the category that best describes your primary	M31

шрпжи	238290 Other building equipment contractors	238290	pport Activities for	podd
	ode assigned to code for offices	e six-digil e 531.210, the	estate agent). Now find the this activity (for example,	OHC SEL
Note, If	s the principal example, real	est adentifie receipts (for	select the activity that best identifies the principal source of your sales or receipts (for example, real	Tiese Tiese
Schedule C	Estate) Then	imple, Real	business achivity (for ex-	be of
10 ICA	cs your printingly	ness nestilla	ocien increasion and	101101

-	
Note, 1f farming act	select the activity that hest identifies the principal source of your sistes or receipts (for example, real estate agent). Now find the sex-digit code assigned to this activity (for example, \$31210, the code for offices
Schodule C	business activity (for example, Real Estate) Then
01 [29]	Select the category that best describes your primary

	The second second second
Support Activities for	238290 Other building equipment
Agriculture & Forestry	
115210 Support activities for annual	238300 Other building linishing
	Contractors
115110 Support activities for crop	2581 40 Cities Tourndation, Structure, &
production (including collen	Sundang extends collarations
girding, soil preparation,	25599) All cuid specially date
	COUNT OFFICE S
115510 Support activities for torestry	Educational Services
0 1011111111111111111111111111111111111	
Persoation	office concatonal services (meluding schools colleges
	& unversities)
Amusement, Gambling, &	(1)
75	Finance & Insurance
713100 Amusement parks & arcades	Cradia latamadal silan 9
	Credit Hiteliffed Admition
3900	
	\$22100 Depository credit
poli contes, sinne facilities	intermediation lincluding
mannas filmes centers	commercial banking, savings
how-line centers skaline	
notes, ministrice polificourses)	\$222.00 Nondepository credit
Mission Historical Sites &	memediation (including
	sales financing & consumer
Cillingi mounding	
A 2104 Museums, historical sites, &	\$22300 Activities related to credit
similar institutions	intermediation (including loan
Performing Arts, Spectator	brokers1
Sports, & Related Industries	Insurance Agente Brokers &
711.410 Appends & promotoges for	Related Activities
	S
& other miblic feares.	224210 Insurance agencies &
for days and party against	
ALIDIO MINEPENDEN ARTHUS, WINCHS, OC.	52429) Other msurance related
	activities
Performing arts compani	Securities, Commodity
711300 Promoters of performing arts,	Contracts, & Other Financial
	Investments & Related
711210 Speciator sports (including	Activities
professional sports clubs &	\$23.40 Commodity contracts brokens
racetrack operations)	
-	2.25110 Investment bankers &
236200 Nonresidential building	
	22210 Secultures & continually
236100 Residential building	STAIN Securities broken
t displacement	
Heavy and Civil Engineering	
_	unvestment advice)
237310 Highway, street, & bridge	
	Health Care & Social
Lands	Assistance
	Ambulatory Health Care
237990 Other heavy & crivil	Services
engineering construction	621610 Home health care services
=	
238310 Drywall & maulatron	
	621210 Offices of dentists
	621330 Offices of mental health
238330 Flooring contractors	practitioners texcept
238130 Fransing carpentry contractors	physicians)

16110 Internet publishing & broadcasting

Internet Publishing & Broadcasting

517000

		A CONTROLLED MANAGEMENT AND A CONTROLLED
561430	or.	sumlar metatations
	(including private mail	Performing Arts Spectator
	centers & copy shops1	Sports & Dolated Industries
\$61740		choris, a related illuderies
	SOLICES	711410 Agents & managers for
561440		artists athletes entertainers.
\$61450	Credit bureaus	711610 Independent agents to
\$61410	561419 Document preparation	net a mapped on a mar. where, to
	Services	711100 Darformers arts composited
\$61300	561300 Employment services	Tillion Dependence of parforming arts
561710	Externinating & pest control	sports. & similar events
	sen ices	711710 Speciator morts sincluding
\$61210	561210 Facilities support	professional sports clubs &
	(management) services	racetrack operations)

Construction of Buildings	ပိ	261600 Irwestgation & security services	261600
racetrack operations)		(management) services	007133
	:	561210 Facilities support	\$61210
	711710	SED ICES	
sports, & similar events	}	Externinating & pest control	561710
771340 Promotes of performing arts	1	561300 Employment services	\$61300
711100 Performance arts composites	1112	831,438	
performers	-	\$61410 Document preparation	\$61410
711510 Independent attests writers &	2115	561450 Credit bureaus	\$61450
Soften mildle figures		561440 Collection agencies	561440
and the stableston and and the same		2017103	

711100 Performing arts companies 711300 Pomintores à parforming air 711210 Speciator sports including professional sports clubs & Tacerack operations)	emurg ar vents neluding clubs &
-(41)-0	10.00
Construction of Buildings	Soul

210 Spectator sports (including professional sports clubs & racetrack operations)	Construction of Buildings 236200 Norresidential building construction
711210	Const

\$18112. Web search portals
\$19100. Other utomation services
(uncluding news syndicates
and libraries)

Motion Picture & Sound

518210 Data processing, hosting, & related services Internet Service Providers, Web Search Portals, & Data Processing Services

512100 Motion picture & video industries (except video rental) 512200 Sound recording industries

CONSTRUCTION	res 236100 Residential building	construction	Heavy and Civil Engineering	Construction	237310 Highway, street, & bridge	237210 Land subdivision	237100 Utility system construction	23.7990	engineering construction
LAINGSCAPING Services	Office administrative services	Telephone call centers	(including telephone	answering services &	leleman et uig bio द्याङ) Travel amangement हि	reservation services	outer pastress support	repossession services, court	reporting, & stenotype

Landscaping services Office administrative

561720 56130 561110

561420

Jambonal services

Heavy and Civil Engineering Construction 237310 Highway, street, & bridge construction 237210 Land subdrosson 237210 Lithin system construction 23730 Uthin system construction 23730 Other heavy & conditional construction
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

561500 561.190

23:210 Land subtrustion 23:320 Land subtrustion 23:390 Utility system construction 23:390 Other harmy & cord agmentage, construction 39:310 Dywall & mediator 33:310 Dywall & mediator 33:310 Education mediator 34:310 Education mediator 34:310 Education mediator 35:310 Education

Other services to buildings & dwellings

561790

Other support services (including packaging & labeling services, & convention & trade show

861900

33400 Computer & electronic product rife group to the product rife group to the group to the group product rife appliance. & compenser rife 332000 Fabricated metal product rife

Furniture & related product

337400

Petroleum & coal products Plastics & rubber products

\$22,000 Paper mfg \$24100 Petroleum &

326000

Medical equipment & supplies rufg

Machinery mfg

333400

Primary metal mig. Printing & related support

331000 323100 313000 314000

Transportation equipment

Textile mills

mig.
Wood product mig.
Other miscellaneous r. Textile product mills

312000 Apparel mfg 312000 Beverage & tobacco product mfg

Manufacturing

	26/3	COUNTRIES OF CIVIL
		engineering construction
	Specia	Specialty Trade Contractors
	238310	238310 Drywall & manlatren
		contractors
	238210	Electrical contractors
	38350	Finish carpentry centractors
	238330	Flooring contractors
_	238130	Franing carpentry contractors
_	238150	Glass & glazing contractors
	38140	Masoury contractors
_	238320	Paniling & wall covering
		contractors
$\overline{}$	238220	Plumbing, heating & air-

238330 Franno camentry contractors physicians)
2819 Fraung expenty controlers 2814 Masory controlers 2814 Masory controlers 2815 Paing & Vall ov eng controlers 2825 Paing & Vall ov eng controlers 2825 Paing A Vall ov eng controlers 2825 Paing A Vall ov eng controlers 2826 Paing Controler 2826 Roding controler 2827 Roding controler 2828 Roding controler 2838 Roding Roding Rod

Waste management & remediation services

562000

Waste Management & Remediation Services

Plumbing, heating & air- conditioning contractors			
238220 Plun	238110 Pour	238160 Roo	

Anomal production (including breeding of cats and dogs) Forestry & logging (including forest nursance & timber

112900

114110 Fishing

Agriculture, Forestry, Hunting, & Fishing

621391 Offices of podiatrists		practitioners Outpatient care contens	
621391	621399	621400	
238160 Roofing contractors	Siding contractors	Structural steel & precast concrete construction	contractors 238340 Tile & terrazzo contractors
8160	238170	238120	46

114210 Hunting & trapping

ဗ္ဗ

424700 Petroleum & petroleum groducia argoducia 424401 Tròseco & Idoace producta 424900 Other miseclianecia mondurable goods

Merchant Wholesalers, Nondureble Goods

Principal Bueiness or Professional Activity Codes (continued)

900009 Unclassified establishments (unable to classify)

Wholesale Electronic Markets and Agents & Brokers 42310 Banneus to beames decrons markets 42310 Wholesale trade specifs & brokers

42450 Apparel, prec goods, & morten alcoholis morten alcoholis been with a 42480 Been, with, & denlifed been goods, persohelis, & trespirate products are product of the pr

42940 Pweby, watch, precious done, & precious media of the A.3400 Lumber, & other construction material at 23800 Materiary, equipment, & supplies and precioism with the A.3500 Material country performent of the parts, & supplies (2310) Material & countries at 23200 Preference in Casson Preference in Casson Preference in Casson Preference in Casson Recyclable materials (2339) Recyclable materials (2339) Recyclable materials (2339) Recyclable materials (2339) As implies (23390 Control goods & (23390 Other materials case denable goods (23390 Other materials case denable

Principal Buelnese or Professional Activity Codes (continued)	nel Activ	vity Codes (continued)					Principal Bueinees or Professional	rofeselona
	Repair		531320	Offices of real estate	146190	446190 Other health & personal care	Couriere & Messengers	42
325100 Basic chemical nulg	811120	Automotive body, paint,	531310	Real estate property numagent	Motor	Motor Vehicle & Perte Dealere	Month Country & messagers	ers 42
	811110		531390	Other activities related to real	441300	Automotive parts, accessories,	Facilities 5101 and 5	
325300 Pesticide, fertilizer, & other				Collate		& tire strees	493100 Warehoumle & store	42
agricultural chemical ritig			Rental	& Lessing Services	13 13 13 13 13 13 13 13 13 14 14 15 15 15 15 15 15 15 15 15 15 15 15 15	Boat dealers	(except lease of	\$
325410 Phamacentical & medicine	8118		532110	532140 Automotive equipment rental	441221	Motorcycle dealers	mmwarehouses &	-
206200 Dans profession &		charge & lubrication shops &	0.1053	Opportunity is adjusted	441110	New car dealers	self-storage units)	약
artificial & synthesis &			73e400	machinery & committee	01716	Referentional Vehicle designs	Utilities	
Libernents mig	811310			rental & leasing		travel trailer dealers)	221000 Unidos	42
325600 Soap, cleaning compound, &		nacturery & equipment	532210		441120	Used car dealors		
		electronic) repair &	000000		441229	All other motor vehicle	Wholesale Trade	-
522900 Other chancel product &			35220	ronnal wear & costume		dealers	Merchant Wholesalers,	
Food Manufacturing	811210	Electronic & precision	\$32310	General restal centers	Sportir	Sporting Goode, Hobby,	Durable Goode	12
State of branch of the		equipment repair as	\$32230	Video tane & day rental	000K	or in Usic Stores	4236/0 Electrical & electronic goods	-
211000 Delement to be the	011430		532290	53229) Other consumer goods rental	451211			imishing 42.
	001.110				451120	Hobby, toy, & game stores	423700 Hardware, & plumbing &	ng &
	811410		Religio	Religious, Grantmaking,	451140	Musical myrnanent &	healing equipment &	sallddnu :
Street trail a vegetadie preserving			5	Professional & Similar		supplies startes	-	
211300 Chair & adead called		namenance	Organ	zations	451212			
311610 Angelet charaktering &	811420	Reupholstery & furniture	813000	Religious, grantmaking, civic,	451220			
				professional, & similar	061130	dist, & fetoni stores		
311710 Seafond ombact organism	811490			organizations	431130	431130 Sewing needlework, & piece		
& packsame		gonds repair & maintenance	1		451110	451110 Contino noode stores		
311300 Sugar & confectionery	Drofoe	Orofocolonal Scientific B	Ketall Irade	rade	Miscell	Miscellandous Store Retailere		
product mig	Technic	Technical Services	Buildin	Building Material & Garden	463000	48000 At 4-dec		
311900 Other food rufg. (meludarg	3		Edalpa	nent & Supplies Dealers	076666	All dealds		
coffee, lea, flavornigs, &	2011	SALING LOGAL SEVICES	44130	444130 Hardware stores	011665	FIORWA		
Scalentific)	741011	accompania	100	Home centers	400	dril, newerly, as sourceful		
Leginer & Allied Product	\$11213	Paycell services	441200	4412(x) Lawn & garden equipment &	453010	Manufactured (mobile) home		
manulacium mg	Ĩ	To opposite the services	00000	supplies stores		dealers		
S16210 FOOTWORK RIJE (Including	01210	MI219 Other accounting services	0.1M-4		453210			
Manual manual or practice of all all all all all all all all all al	Archite	octural Engineering &	<u>1</u>	Und building materials		stores		
Stolly Learner & finds tauting &	Poloto	Related Services	1	actuals	453910	Pet & pet supplies stores		
316980 Other leather & allied product	641210	Callin Architectural parties	Store	Ciotning & Accessories	453310			
THE CALLE IN A SHIELD IN COURT	200		210168		453000			
Nonmatallic Mineral Product	0001+		448130	448130 Children's & miants' clothing		retailors (meluding tobacco,		
Manufacturing	04514.	Diaming services	410160	Nois		candle, & trophy shops)		
2773ttl Cement & contrate acodisct	261350	Ergilleering sovices	443130		Noneto	Nonetore Retailers		
mfg	341500	Occipity sical surveying as	740710		454112	Electronic auctions		
227160 Clay product & refractory	641230		016844	Jewelly stres	454111	Electronic shopping		
infig	07514	Services	148320	Luggage & leather goods	454310			
327210 Glass & glass product mfg	541370	Surveying & manning (except	448110	Men's clothins stores	454113	Mail-order houses		
		geophysical) services	0178410	Shoe done	454210			
	541380	541380 Testing laboratories	448120	Women's clothing stones	454390			
product nifg	Comp	uter Systems Design &	118190			establishments (including		
100	Related	Related Services	Flority	Flortronic & Appliance Stores		door-to-door retailing, trozen		
Buluing	41510	Computer systems design &	1100	a Appliance Stories		ned pian providers, party		
212110 Coalimana		related services	443130	443130 Cantera & photographic		coffee-break service		
212200 Metal ore numag	Specie	Specialized Design Services	443140	supplies stores		providers)		
212300 Nonnetallic mineral numing	21400	Specialized design services	07164	Company at spirwar sure				
& quarying		(including interior, industrial,	1104	מיניים שלה הוא הייניים בייניים ביינים בייניים ביינים ביי	Trans	Transportation &		
211110 Oil & gas extraction		graphic, & fashion design)	711644	445112 Radio, Icievision, & outer	Wareh	Warehousing		
213110 Support activities for mining	gher	Other Professional, Scientific,	Food	Food & Beverage Stores	481000	481000 Air transportation		
Other Seculose	& Tech	& Technical Services	200	Develage cicles	485510	Charles bus industry		
Office Services	241800	541800 Advertising & related services	016590	44.310 Deta, wate, or liquid stores	484110	General freight trucking, local		
Personal or Laurary Services	21600	Managenent, scientific, &	07777	David St. moneyalla months.	484120	General freight trucking, long		
		terluncal consulting services	345110	George done includes	0.000			
7117	01615	Market research & public	2	supermarkets & convenience	117.00+	Interutoan & mirai bus		
	00000	guinea polling			106400	Dool me tracementation		
81.2310 Coln-sperated istingues &	22	Photographic services	445210	Meat markets	487110	Rail transportation		
S12320 Develorme & bande	į	development secures	445200	445200 Other specialty food stores	407000	Comment to confidence		
services (except	631030		Furnit	Furniture & Home Furnishing	10.00	transportation		
com-eyerated) (including		SERVICES	Stores		485410	School & employee bus		
laundry & drycleaning	641940		442110	Pumiture stores		transportation		
droport & pickup sites)	066175		442200	442200 Home furnishings stores	484200			
S12210 Fundal homes & fundal		scientific, & technical	Gasoli	Gasoline Stations		Including household moving		
812330 Linen & unform supply		services	447100	447100 Gasoline stations (nicluding	105 200	Visits)		
	Real	Real Estate & Rental &		convenience stores with gas)	485110	Take of unions are serviced in the transfer of services		
	Leasing		Genera	General Merchandise Stores	383000	Water transmortation		
81,2910 Pet care (except vetennary)	Roal Estate	state	452000	General merchandise stores	185990	Other transit & ground		
SELVICES	631100	Lessons of resal extate	Health	Health & Personal Care Stores		passenger transportation		
81 2920 Photofinishing		(including manwarehouses &	446120	Cognetics, beauty supplies, &	488000	Support activities for		
\$12190 Other personal care services		scif-storage innts)		perfume stores		transportation (including		
reducing centers)	551210	531210 Offices of real estate agents	940130	Uplical goods stores		motor venicle towing)		
812990 All other persenal services		& brokers	440110	Manuacies & anax sones			_	

2005 Instructions for Schedule

# Capital Gains and Losses

Use Schedule D (Form 1040) to report the following

The sale or exchange of a capital asset (defined on this page) not reported on another form or schedule

 Gains from involuntary conversions (other than from casualty or theft) of capital assets not held for business or profit

Capital gain distributions not reported directly on Form 1040, line 13

Additional information. See Pub 544 and Pub 550 for more details. For a comprehensive filled-in example of Schedule D, see Pub 550 Use Form 8824 to report like-kind ex-changes. A like-kind exchange occurs Nonbusiness bad debts

when you exchange business or investment property for property of a like kind Section references are to the Internal Revenue Code unless otherwise noted General Instructions

can now exclude up to 60% of the gam on the sale or exchange of qualified small business stock of an empowerment zone business if certain requirements are met See Exclusion of Gain on Qualified Small Business (QSB) Stock on page D-4 Empowerment zone business stock. You

capital asset For example, your house, fur-inture, car, stocks, and bonds are capital as-sets. A capital asset is any property held by you except the following.

Stock in trade or other property in-cluded in inventory or held mainly for sale

Most property you own and use for personal purposes, pleasure, or investment is a

Capital Asset

What's New

Other Forms You May Have lo File

Jse Form 4797 to report the following

ices performed in the ordinary course of your trade or business or as an employee, or

Accounts or notes receivable for serv-

to customers

from the sale of stock in trade or other property held mainly for sale to customers

a Property used un a trade or business, 1 The sale or exchange of

b Depreciable and amortizable prop-

c Oil, gas, geothermal, or other mineral property, and

The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital as-sets held for business or profit d. Section 126 property

3 The disposition of noncapital assets other than unventory or property held pnmanly for sale to customers in the ordinary 4 Ordinary loss on the sale, exchange. course of your trade or business

whom they were created, as mentioned in (a) or (b), in a way (such as by gift) that entitled you to the basis of the previous

ment company (section 1242) stock or worthlessness of small

or worthlessness of small business (section 6 Ordinary gain or loss on securities reld in connection with your trading busi-5. Ordinary loss on the sale, exchange 1244) stock

received from the government, other than by purchase at the normal sales price, or that you got from someone who had re-ceived it in a similar way, if your basis is determined by reference to the previous

• U.S. Government publications, in-cluding the Congressional Record, that you

ness, 1f you previously made nark-to-market election See Traders Securities on page D-3.

 Certain commodities denvative finan-al instruments held by a dealer. See sec-Certain hedging transactions entered

owner's basis

Use Form 4684 to report involuntary conversions of property due to casualty or

into in the normal course of your trade or business. See section 1221(a)(7) Supplies regularly used in your trade or business Use Form 6781 to report gams and losses from section 1256 contracts and straddles.

Cat No 243311

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# Short Term or Long Term

as your man home for 2 years or more dur-ing the 5-year penod ending on the date you sold or exchanged your home

Fest 1. You owned and used the home

ownership requirement in Test 1)

another main home during the 2-year penod ending on the date of the sale or ex-Even if you do not meet one or both of the above two tests, you still can claim an exclusion if you sold or exchanged the ployment, health, or certain unforeseen cir-cumstances. In this case, the maximum

change of your home

Test 2. You have not sold or exchanged

capital gams and losses is 1 year or less.
The holding penod for long-term capital gams and losses is more than 1 year. To figure the holding penod, begin counting. Separate your capital gains and losses according to how long you held or owned the property. The holding penod for short-term on the day after you received the property and include the day you disposed of it

as a long-term gain or loss, regardless of how long you held the property If you disposed of property that you acquired by inhentance, report the disposition

as a short-term capital loss See Pub 550 for what qualifies as a nonbusiness bad debt and how to enter it on Schedule D. A nonbusiness bad debt must be treated

# Capital Gain Distributions

ın yont

Depreciable property used in your trade or business, even if it is fully depreci-

These distributions are paid by a mutual fund (or other regulated investment company) or real estate investment trust from its net realized long-term capital gains. Dis-inbutions of net realized short-term capital gams are not treated as capital gams In-stead, they are included on Form 1099-DIV as ordinary dividends

Real estate used in your trade or busi-

ness ated

Enter on line 13 the total capital gain distributions paid to you during the year, regardless of how long you held your in-vestment This amount is shown in box 2a of Form 1099-DIV

smular property (a) created by your per-sonal efforts, (b) prepared or produced for you (an the case of letters, memoranda, or sumlar property), or (c) that you received from someone who created them or for

ne compositions, letters or memoranda, or

Copyrights, literary, musical, or artis-

that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 if you complete line 19 of Schedule D If there is an amount in box 2b, include

If there is an amount in box 2c, see Exclusion of Gain on Qualified Small Business (QSB) Stock on page D-4

If there is an amount in box 2d, include that amount on line 4 of the 28% Rate Gain Worksheet on page D-7 1f you complete Inte 18 of Schedule D

on line 13 only the amount that belongs to you. Attach a statement showing the full If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report you. Attach a statement showing the full amount you received and the amount you received as a nominee. See the Instructions.

eapture. The recapture amount is included on the 31 dard the 43 of From 479. Do not enter any gain for this property on line 33 of From 479. If you are not completing Part III for any other properties, enter "NA" on line 32. If the total gain is more than the recapture amount, enter "From From 4792" in column (a) of line 10 of the 8 of Schedule Dy, stap, columns (b) through (e), and in column (f) enter the excess of the total gain over the recapture amount

transaction on line 1 or 8, depending on how long you owned the home. Complete columns (a) through (e). Because the loss is ital asset held for personal use is not de-ductable. But if you had a loss from the sale or exchange of real estate held for personal ble For example, you have a loss on the sale of a vacation home that is not your main home and you received a Form 1099-S for the transaction Report the Loss from the sale or exchange of a capuse for which you received a Form 1099-S, you must report the transaction on Schedule D even though the loss is not deductinot deductible, enter -0- in column (f).

# Nondeductible Losses

rect sale or exchange of property between any of the following Do not deduct a loss from the direct or indi-

> home because of a change in place of emamount of gain you can exclude is reduced You can choose to have the 5-year test

 A corporation and an individual own-ing more than 50% of the corporation's stock (unless the loss is from a distribution Members of a family

 A fiduciary and a beneficiary of the in complete liquidation of a corporation) · A grantor and a fiduciary of a trust same must

penod for ownership and use in Test I above suspended during any penod you or your spouse serve on qualified official extended duty as a member of the uniformed services or Foreign Service of the United States Thus means you may be able to meet

A fiduciary and a beneficiary of another trust created by the same grantor

change was to satisfy a pecuniary bequest (that is, a bequest of a sum of money). crary of that estate, unless the sale or ex-An executor of an estate and a benefit

did not actually use the home as your mann home for at least the required 2 years during the 5-year penod ending on the date of sale

Test I even if, because of your service, you

An individual and a tax-exempt or-ganization controlled by the individual or the individual's family

 You (or your spouse if marned) used any part of the home for business or rental Your gan exceeds your exclusion

purposes after May 6, 1997, or

See Pub 523 for details, including how

to report any taxable gain if

on sales and exchanges between related parties See Pub 544 for more details

(b) any part of your interest in an activity to which the at-rask rules apply, and you have amounts in the activity for which you are not at risk, see the Instructions for Form 6198 If you disposed of (a) an asset used in an activity to which the at-risk rules apply or

rules, it then may be subject to the passive activity rules. See Form 8582 and its instructions for details on reporting capital If the loss is allowable under the at-risk gains and losses from a passive activity

a partnership may result in ordinary un-ome, collectules gam, G85 rate gam), or unrecaptured section 1250 gam, For details on 28% rate gam, see the instructions for thin 18 on page D-F for details on unre-captured section 1250 gam, see the instruc-tions for line 19 beginning on page D-7

A sale or other disposition of an interest in

Partnership Interests

# Items for Special Treatment

Capital Assets Held for

Personal Use

• Transactions by a securities dealer See section 1236 Bonds and other debt instruments
 See Pub 550

Generally, gain from the sale or exchange of a capital asset held for personal use is a capital gain Report it on Schedule D, Part I or Part II However, if you converted or Part II However, if you converted

or Part

that may be considered a capital asset. See section 1237 Certain real estate subdivided for sale

Gain on the sale of depreciable property to a more than 50% owned entity or to

depreciable property to personal use, all or part of the gam on the sale or exchange of that property may have to be recaptured as ordinary income. Use Part III of Form 4797 to figure the amount of ordinary income re-

trust of which you are a beneficiary. See the 544

Gan on the disposition of stock in an interest charge domestic international sales

 Gan on the sale or exchange of stock in certain foreign corporations. See section corporation See section 995(c)

 Transfer of property to a partnership that would be treated as an investment company if it were incorporated. See Pub. Sales of stock received under a quali-

and you sold or exchanged the home during the 5-year pencol beginning on the date you acquired it. Generally, if you meet the two tests below, you can exclude up to \$250,000 of gain. If both you and your

spouse meet these tests and you file a joint return, you can exclude up to \$500,000 of gan (but only one spouse needs to meet the

do not report it on your fax return unless your gain exceeds your exclusion amount. Your exclusion amount is zero if you acquired your home in a like-land exchange

If you sold or exchanged your man home

Sale of Your Home

for Schedule B for filing requirements for

fied public unlity dividend reinvestment plan See Pub 550 Transfer of appreciated property to a

political organization. See section 84

of a debt instrument generally are treated as receaved in exchange for the debt instrument. See Pub. 550 nized on the transfer of property from an individual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504 In general, no gain or loss is recog-Amounts received on the retirement

that is first used for farming after March 1, 1986, is reported as a long-term capital loss on Schedule D, but any gain is reported as Any loss on the disposition of converted wetland or highly erodible cropland ordinary income on Form 4797

• If qualified dividends that you reported on Form 1040, line 9b, include extraordinary dividends, any loss on the sale or exchange of the stock is a long-term capital loss to the extent of the extraordinary dividends. An extraordinary dividend is a dividend that equals or exceeds  $10^{\circ}$  (5°  $\circ$  in the case of preferred stock) of your basis in the stock

 Amounts received by shareholders in corporate liquidations. See Pub. 550 Cash received in heu of fractional shares of stock as a result of a stock split or

 Mutual fund load charges, which may not be taken into account in determining gan or loss on certain dispositions of stock in mutual funds if reinvestment nghts were stock dividend See Pub 550 exercised See Pub 564

stock or an interest in a trust held for more than 1 year, which may result in col-lectibles gain (28% rate gain) See page The sale or exchange of S corporation

Gain or loss on the disposition of se-curties futures contracts. See Pub. 550.

 Gain on the constructive sale of certain appreciated financial positions. See Pub. 550 actions. Gain in excess of the gain you would have recognized if you had held a financial asset directly during the term of a Certain constructive ownership trans-

transaction was open in any prior year, you may have to pay interest. See section 1260(b) for details, including how to figure the interest Include the interest as an additional tax on Form 1040, line 63. Write tion of the constructive ownership denvative contract must be treated as ordinary income. See section 1260. If any por-

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"Section 1260(b) interest" and the amount of the interest to the left of line 63. This interest is not deducable.

specialized small business investment com-pany during the 60-day period that began on the date of the sale. See Pub. 550 f you elect to postpone gain by purchasing common stock or a partnership interest in a The sale of publicly traded securities

for at least 3 years, to an employee stock ownership plan or eligible worker-owned cooperative, if you elect to pustpone gain by purchasing qualified replacement property. See Pub. \$50 The sale of qualified securities, held

• Gain or loss from the disposition of stock or other securities in an investment club See Pub 550

# Wash Sales

wise dispose of stock or scentibes (includ-ing a contract or option to acquire or sell stock or securities) at a loss and, within 30 days before or after the sale or disposition, you A wash sale occurs when you sell or other

Buy substantially identical stock

 Enter into a contract or option to acquire substantially identical stock or secunters. Acquire substantially identical stock or securities in a fully taxable trade, or

sales unless the loss was incurred in the or-dinary course of your business as a dealer in stock or securities. The basis of the suboption to acquire such property) is its cost increased by the disallowed loss. For more details on wash sales, see Pub. 550 stantially identical property (or contract or You cannot deduct losses from wash

or 8 Enter the full amount of the (loss) in column (f) Directly below the line on which you reported the loss, enter "Wash Sade" in column (a), and enter as a positive amount in column (f) the amount of the loss Report a wash sale transaction on line 1 not allowed

# raders in Securities

market movements in the prices of securi-ties and not from dividends, interest, or capital appreciation gaged in the business of buying and selling securities for your own account. To be en- You must seek to profit from daily You are a trader in securities if you are en gaged in business as a trader in securities

Your activity must be substantial

· You must earry on the activity with continuity and regulanty The following facts and eircumstances should be considered in determining if your activity is a business

Typical holding periods for securities bought and sold

 The frequency and dollar amount of The extent to which you pursue the activity to produce income for a livelihood The amount of time you devote to the

You are considered an investor, and not a trader, if your activity does not neet the above definition of a business. If does not matter whether you call yourself a trader or

ment containing all the same information for each sale in similar formal. However, if a trader previously made the mark-to-malatel electron (see below), each transaction is reported in Part I of Form 4797 instead of Schedules D and D-1. Reor disposing of the securities) on Schedule D or D-1 or on an attached stategardless of whether a trader reports his or her gains and losses on Schedules D and D-I or Forn 4797, the gain or loss from the disposition of securities is not taken into account when figuring net earnings from self-employment on Schedule SE. See the Instructions for Schedule SE for an excepan investor, a trader must report each sale of securities (taking into account commissions and any other costs of acquirfrom that applies to section 1256 contracts

apply to interest paid or incurred in a trad-ing business. A trader reports interest ex-pense and other expenses (excluding or disposing of secunties) from a frading business on Schedule C (instead of Sched-ide A) The limitation on investment interest expense that applies to unvestors does not commissions and other costs of acquiring

A trader also may hold securities for investions generally will apply to those securities. Allocate interest and other expenses between your trading business and your investment secuntres

# Mark-To-Market Election for **Fraders**

election must be made by the due date (not including extensions) of the tax return for the year prior to the year for which the election born becomes effective To be effective for 2005, the election must have been made by thon 475(f) to report all gains and losses from securities held in connection with a trading business as ordinary income for loss, including those from securities held at the end of the year. Securities held at the end of the year are "marked to market" by treating them as if they were sold (and reac-quired) for fair market value on the last business day of the year Generally, the A trader may make an election under sec-April 15, 2005

Sharing with the year the election be-owness effective, a rador teports all gains and losses from securities held in connec-tion with the rading business, including se-curities held and the end of the year, in Part II of Form 470? If you previously make the election, see the Instructions for Form 179° For defaults on making the mark-to-maker election for 2006, see Pub Sig or Rev Proc 99.17, 1990.1 CB 503 Voi can find Rev Proc 99.17, 1990.1 CB 503 Voi can find Rev Proc 99.17, on page 5.2 of internal Revenue Bulletin 1999.2 at www.ris.gov.pub.ris-arbsir/Pob.0. pul

If you hold securities for investment, you must identify them as such in your records on the day you acquired them (for example, by holding the securities in a

separate brokerage account) Secunties held for investment are not marked-to-mar-

# Short Sales

A short sale is a contract to sell property you browed for delivery to a hoyer A1 a later date, you either buy substantially identical property and deliver it to the rainfair or deliver property had you held but did not want to transfer at the time of the sale. Usually, your holding period is the sale. Usually, your holding period is the same to finthe you actually held the property eventually delivered to the lender to close the short sale. However, your gain when closing a short sale it short term if you in held substantially identical property for 1 year or less on the date of the short. sale of (b) acquired property substantially inclinated to the property add short after the short sale but on or before the date you close the short sale. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the short sale as a long-term capital loss, even if the property used to close the short sale was held I year or less

# Gain or Loss From Options

Report on Schedule D gam or loss from the closing or expiration of an option that is not a section 1256 contract but is a capital asset in your hands. If an option you purchased expired, enter the expiration date in column. (c) and enter "EXPIRED" in column (d) If an option that was granted (written) expired, enter the expiration date in column (b) and enter "ENPIRED" in column (e) FdI in the other columns as appropriate See Pub 550 for details

# Undistributed Capital Gains

Include on line 11 the amount from box 1a of Form 2439. This represents your share of the undistributed long-term capital gains of the regulated investment company (including a mutual fund) or real estate investment

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that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 if you complete line 19 of Schedule D If there is an amount in box Ic, see Ex-If there is an amount in box 1b, include

clusion of Gam on Qualified Small Busyness (QSB) Stock on page D-4

If there is an amount in box 1d, include that amount on line 4 of the 28% Rate Gain Worksheet on page D-7 if you complete Ine 18 of Schedide D

Enter on Form 1040, Inte 70, the tax pad as shown in hox 2 of ferm 2.49 Also on line '0, check the box for Form 2.43 Add to the basis of your stock the excess of the amount neduded in monie over the amount of the credit for the tax paid See Pub 550 for details

# Installment Sales

If you sold property (other than publicly rated) stocks or securates) at a gain and you will receive a payment in a tax year after the year of sale, you generally must after the year of sale, you generally must report the sale on the maidlinent method unless you elect not to. Use Form 6.23.10 report the sale on the installment method

Also use Form 6252 to report any payment received in 2005 from a sale made in an earlier year that you reported on the install ment method

the corporation was a domestic C corpora-tion with total gross assets of \$50 million or less (a) at all times after August 9, 1993, and before the stock was issued and (b) imthe corporation. All corporations that are members of the same parent-subsidiary controlled group are treated as one corporamediately after the stock was issued. Gross assets include those of any predecessor of report the full amount of the gain on Sched-ule D on a timely filed return (including ex-tensions) for the year of the sale. If your filed no learer than 6 months after the due date of your return (excluding extensions) Write "Filed pursuant to section 301 9100-2" at the top of the amended reonginal return was filed on time, you may make the election on an amended return To elect out of the installment method

# Demutualization of Life Insurance Companies

4. You must have acquired the stock at its original issue teither directly or through an underwriter), either in exchange for

money or other property or as pay for serv-ices (other than as an underwriter) to the

corporation In certain cases, you may meet the test if you acquired the stock from another person who met the test (such as by giff or inhentance) or through a conversion company changes to a stock company. If you were a policyholder or annutant of the mittual company, you may have received either stock in the stock company or cash in exchange for your equity interest in the mu-thal company. The basis of your equity in-terest in the mutual company is considered to be zero. Demutualization of a life insurance com-pany occurs when a mutual life insurance

invertment company, real estate invest-ment trust, REMIC, FASIT, cooperative, or a corporation that has made (or that has a subsidiary that has made) a section 930 c. The corporation was not a foreign corporation, DISC, former DISC, regulated b. At least 80% of the value of the corporation's assets were used in the active conduct of one or more qualified businesses (defined below), and thal company is considered to be zero, your hasin in the stock recorded is zero. Your holding period for the new stock includes the period you held an equity interest in the mutual company. If you received cash in exchange for you equity interest, you must exchange for you equity interest, you must recognize a capital gain in an amount equal to the cash received. If you held the equity interest for more than 1 year, report the If the demutual tzation transaction quali-fies as a tax-free reorganization, no gain is recognized on the exchange of your equity interest in the mutual company for stock. The company can advise you if the transaction is a tax-free reorganization. Because the basis of your equity interest in the mugam as a long-term capital gam on line 8-1f you held the equity interest for 1 year or less, report the gain as a short-term capital gain on line 1

• A business involving services per-formed in the fields of health, law, engi-neering, architecture, accounting, achiarial science, performing arts, covaliding, athlet-ics, financial services, or brokerage serv-A qualified business is any business that is A business whose principal asset is the reputation or skill of one or more emnot one of the following **Qualified Business** 83 must recognize a capital gain in an amount equal to the seak and dari market value of the stock received 1f you held the equity inferest for more than 1 year, report the gain as a long-term capital gain on line 8. If you held the equity interest for 1 year or less, report he gain as a short-term capital gain on line 1. Your holding period for the new stock begins on the day after you re-If the demutualization transaction does not qualify as a tax-free reorganization, you served the stock

### **Qualified Small Business** Exclusion of Gain on (QSB) Stock

A farming business uncluding

of products for which percentage depletion can be claimed raising or harvesting of trees) restaurant, or similar business Section 1202 allows for an exclusion of up to 50% of the eligible gain on the sale or exchange of QSB stock. The section 1202 exclusion applies only to QSB stock held for more than 5 years. The exclusion can be up to 60% for certain empowerment zone business stock. See Empowerment Zone business stock See Empore Business Stock on this page

A business of operating a hotel, motel

To be QSB stock, the stock must meet all of the following tests

(that is, not S corporation stock)
2 If must have been originally issued
after August 10, 1993 I It must be stock in a C corporation

Empowerment Zone Business

You generally can exclude up to 60% of your gain if you meet the following additional requirements 3 As of the date the stock was issued,

stock in a corporation that qualified as an empowerment zone business during substantially all of the time you held the stock Requirement 1 will still be met if the corporation ceased to qualify after the 5-year period that began on the date you 5-year period that began on the date you acquired the stock. However, the gain that qualifies for the 60% exclusion cannot be more than the gain you would have had if you had sold the stock on the date the cor-1 The stock you sold or exchanged was You acquired the stock after December 21, 2000

For more information about empower-ment zone businesses, see Pub 954 poration ceased to qualify

# If you held an interest in a pass-through em-Pass-Through Entities

5 During substantially all the time you

held the stock

or exchange of QSB stock you held

a. The corporation was a C corporation,

tify (a partnership. Scorpolation, or mutual fund or other regulated investment company) that sold (3B stock, to qualify for the exclusion you must have held the interest on the date the pass-through entry acquired the QSB stock, and at all times thereafter until the stock was sold

# How To Report

the sale of QSB stock: Complete all col-umns as indicated Directly below the line on which you reported the gain, enter in enter as a loss in column of) the amount of the allowable exclusion. If you are com-pleting line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Report on line 8 the entire gain realized on Gan Worksheet on page D-7, if you excluded 60% of the gan, enter -- of the excolumn (a) "Section 1202 exclusion" SSBIC, A specialized small business investment company (SSBIC) is treated as having met test 3b above.

whose stock was sold in column fth, enter the amount of your allowide exclusion as a loss. If you are completing line 18 of Schedule D, enter as a positive number the amount of your dilowable exclusion on line 2 of the 25% Rate Gan Workshet on page D-1, if you excluded 60% of the gan, enter Gain from Form 1899-DIV. If you re-eved a Fewn 1999-DIV with a gann in box 2c, part or all of that gan which is also included in box 2a may be eligible for the section 120 exclusion in column (a) of ture & curier the name of the corporation of the exclusion

Gain from Form 2439. If you received a genm 2439 with a garan thin C., part or all of that gain whitch is also included in box 1a may be eligible for the section 1202 eveloped in religible for the section 1202 eveloped in religible of the section 1202 eveloped in religible of the section 1202 events the name of the corporation whise stock was as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet on page D-7, if you excluded 60% of the gain, enter 29 of the In column (f), enter the amount of are completing line 18 of Schedule D, enter your allowable exclusion as a loss For more details about limits and additional requirements that may apply, see section 1202. the A hanking, insurance, financing, leasing, investing, or similar business A business involving the production

not trade on an established securiors market generally is traded as an installment sade and is reported on Form 62%. Figure the allowable section 120% exclusion for the year by multiplying the total amount of the excission by a fraction, the minerator of which is the amount of eligible gain to be recognized for the tax year and the denomtrom an installment sale of QSB dock. If all payments are not received in the year of sale, a sale of QSB stock that is nator of which is the fotal amount of eligi-ble gain. In column (a) of line 8, enter the name of the corporation whose stock was as a positive mumber the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet on page D-7, if you excluded 60% of the gain, enter  $\sim$  of the In column (f), enter the amount of allowable exclusion as a loss. If you are completing line 18 of Schedule D, enter

of your allowable exclusion for the year Uternative minimum tax. You must enter on line 12 of Form 6251

# Rollover of Gain From QSB

the election to postpone gain. The benefit of the postponed gain applies to your share of the entity's postponed gain if you held an interest in the entity for the entire period the entry held the QSB stock. If a pass-through entry sold QSB stock held for more than 6 months and you held an interest in the entry for the entry period the entry held the stock, you also may elect to postpone gan if you, rather than the pass-through entity, purchase the replacement QSB stock within the 60-day penod. you may elect to postpone gain if you purchase other QSB stock during the ob-day period that began on the date of the If you sold QSB stock idefined on page D-41 that you held for more than 6 months, sale. A pass-through entity also may make

You must recognize gain to the extent the sale proceeds exceed the cost of the replacement stock. Reduce the basis of the replacement stock by any postponed gain

You must make the election no later than the due dear findbuding extensions) for filling your tax return for the tax year in which the QSB stock was sold. If your one, must return was filed on time, you may make the election on an amended return filed no later than 6 months after the due due of your term text during extensions). Write "Filed pursuant to section 301 9100-2" at the top of the amended re-

gain realized on the sale on line 1 or 8 Di-rectly below the line on which you reported make the election, report the entire enter in column (a) "Section 1045 rollover," and enter the amount of the post-poned gam as a (loss) in column (f) the gan,

# Empowerment Zone Assets Rollover of Gain From

If you sold a qualified empowerment zone asset that you held for more than 1 year, you may be able to elect to postone part or all of the gam that you would observise unclude on Schedule D If you make the elec-

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tion, the gain on the sale generally is recognized only to the extent, if any, that the amount realized on the sale exceeds the (replacement property) you purchased dur-ing the 60-day period beginning on the date of the sale. The following rules apply avst of qualified empowerment zone assets

 No portion of the cost of the replacement property may be taken into account to the extent the cost is taken into account to exclude gain on a different empowerment

ify as an empowerment zone asset with respect to the same empowerment zone as the The replacement property asset sold

 You must reduce the basis of the replacement property by the amount of post-

 Thus electron does not apply to any gain (a) treated as ordinary income or (b) attributable to real property, or an intangi-ble asset, that is not an integral part of an poned gain

 The Distnet of Columbia enterprise enterprise zone husiness

zone is not treated as an empowerment zone for this purpose The election is irrevocable without

powerment zone and enterprise zone business. You can find out if your business is located within an empowerment zone by using the RC EZ/EC. Address. Locator at See Pub 954 for the definition of emlocated within an empowerment zone using the RC EZ/EC Address Locator with hid gov crlocator IRS consent

Qualified empowerment zone assets

1 Tangible property, if

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after Dea You acquired the property

h The original use of the property in the empowerment zone hegan with you. and cember 21, 2000,

c Substantially all of the use of the property, during substantially all of the time that you held it, was in your enterprise zone business, and

Stock in a domestic corporation or a capital or profits interest in a domestic partnership, 11

a. You acquired the stock or partnership interest after December 21, 2000, solely in exchange for eash, from the corporation at its original issue (directly or through an underwriter) or from the partnership.

b The business was an enterprise zone business (or a new business being organ-12ed as an enterprise zone business) as of the time you acquired the stock or partner-ship interest, and

red from the sale as you otherwise would without regard to the election On Schedule D. Ine 8, enter "Section 1397B Roldover in column (a) and enter as a loss in column (b) the amount of gam unduded on Schedule D that you are electing to pospone If you are reporting the sale directly on c The business qualified as an enter-prise zone business during substantially all of the time during which you held the stock How to report. Report the entire gain real-

Schedule D, line 8, use the line directly beow the line on which you are reporting the

See section 1397B for more details

# Exclusion of Gain From DC Zone Assets

fied capital gam that you would otherwise include on Schedule D. The exclusion ap-plies to an inferest in, or property of, certain businesses operating in the District of Co-If you sold or exchanged a District of Columbia Enterprise Zone (DC Zone) asset that you held for more than 5 years, you may be able to exclude the amount of qualiumbla

DC Zone asset. A DC Zone asset is any of the following

DC Zone business stock
 DC Zone partnership interest

DC Zone business property

gan is any gan. ('ualified capital gan is any gan recognized on the sale or exchange of a DC Zone assured has is a capital asset or property used an at rade or business. It does not include any of the following gans.

Gain treated as ordinary income under section 1245

1250 applied to all depreciation rather than the additional depreciation Section 1250 gain figured as if section

• Gan attributable to real property, or an intangible asset, that is not an integral part of a DC Zone business

 Gan from a related-party transaction
 See Sales and Exchanges Between Related Persons in chapter 2 of Pub 544

See Pub 954 and section 1400B for more details on DC Zone assets and special

ized from the sale or exchange as you otherwise would without regard to the exclusion. On Schedule D, lure 8, enter "DC Zone Asset" in column (a) and enter as a loss in column (f) the amount of the allowable exclusion. If you are reporting the sale directly on Schedule D, line S, use the line directly below the line on which How to report. Report the entire gain real-

# Specific Instructions Lines 1 and 8

Enter all sales and exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on Form 4684, 4797, 6252, 6781, or 8824). But do not report the scribe the property as long as they are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or subtransactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use stock ticker symbols or abbreviations to desale or exchange of your main home unless required (see page D-2), Include these stitule statement)

column (b) instead of the date you acquired the property.

property) that you acquired through

line S. report the additional transactions on Schedule D-1. Use as many Schedules D-1 as you need. Enter on Schedule D, lines 2, and 9, the combined totals from all your

Schedules D-1

action on a separate line. If you have more than five transactions to report on line. I or

tnes on lines 1 and 8, column (d), to amounts on lines 2 and 9, column (d) Enter the totals on of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. If you inherited the property, got it as a gift, or received it in a tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cost as the ba-sis. If you do not use the actual cost, attach In general, the cost or other basis is the cost Column (e)—Cost or Other Basis an explanation of your basis lines 3 and 10 Enter in this column the date you sold the asset. Use the trade date for stocks and bonds traded on an exchange or ever-the-counter market. For stock or other property sold short, einer the date you sold the stock or property you borrowed to open the stock or property you borrowed to open different purchases, you may report the sale on one line and enter "VARIOUS" in column (b). However, you still must report the If you sold a block of stock (or struitar short-term gain or (loss) on the sale in Part l and the long-term gain or (loss) in Part II

Column (c)—Date Sold

Do not enter "see attached" and sum-mary totals from an attachment in leet of reporting the details of each transaction di-rectly on Schedule D or D-1

Add the following amounts reported to you for 2005 on Forms 1090-B and 1090-S (or substitute statements) that you

If you sold stock, adjust your basis by subtracting all the nondavidend distributions you received before the sale Also adjust your basis for any stock splits. See Pub 550 for details.

sales

Column (d) — Sales Price Enter in this column either the

and other securities and (b) gross proceeds from real estate transactions (other than the sale of your main home if you are not required to report it). If this total is more than the total of lines 3 and 10, attach an expla-

from transactions involving stocks, bonds,

are not reporting on another form or sched-ule included with your return (a) proceeds

the short sale transaction

proce or the net sales proce from the sale. If you sold stocks or bonds and you received a Form 1099-B (or substitute statement) from your broker that shows gress sales price, enter that amount in column (d). But if Form 1099-B (or substitute statement) in-

nation of the difference (for example, you were the nominee for the actual owner of

dicates that gross proceeds minus commis-

premums were reported

sions and option

bonds traded on an exchange or over-the-counter market For stock or other property sold short, enter the date the stock or property was delivered to the broker or lender to close the short sale The date acquired for an asset you held on January 1, 2001, for which you made an

Enter in this column the date you acquired the asset. Use the trade date for stocks and

Column (b)—Date Acquired

the property)

If you elected to recognize gain on an asset held on January 1, 2001, your basis in the asset is its closing market price or fair market value, whichever applies, on the date of the deemed sale and reacquisition, whether the deemed sale resulted in a gain or an unallowed loss

You may elect to use an average basis for all shares of a mutual fund if you acquired the shares at various times and proces and you left the shares on deposit in who acquired or redeemed those shares If you are reporting an average basis, include "AVGB" in column (a) of Schedule D For details on making the election and how to an account handled by a custodian or agent figure average basis, see Pub 56-4 to the IRS, enter that net amount in column (d) If you enter the net amount in column (d), do not include the commussions and option premums from the sale in column (e) action merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a

You should not have received a Form

1099-B (or substitute statement) for a trans-

The basis of property acquired by gift is generally the basis of the property in the hands of the dwnor. The basis of property acquired from a decedent is generally the

certificate of deposit But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d)

If you disposed of property that you acquired by inheritance, report the gain or (loss) on line 8 and enter "INHERITED" in

election to recognize any gain in a deemed sale is the date of the deemed sale and reacKeep for Your Records

Capital Loss Carryover Worksheet—Lines 6 and 14

Use this worksheet to figure your capital loss carryovers from 2004 to 2005 if your 2004 Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2004 Schedule D, line 16, or (b) your 2004 Form 1040, line 40, is a loss. Otherwise, you do not have any carryovers

Enter the amount from your 2004 Form 1040, line 40 If a loss, enclose the amount in parentheses

Enter the loss from your 2004 Schedule D, line 21, as a positive amount. Combine lines 1 and 2 If zero or less, enter -0-

If line 7 of your 2004 Schedule D is a loss, go to line S; otherwise, enter -0- on line S and go to line 9. Enter the smaller of lane 2 or lane 3

Enter the loss from your 2004 Schedule D, line 7, as a positive amount

Enter any gain from your 2004 Schedule D, line 15 Add lines 4 and 6 6 r' 00

**Short-term capital loss carryover for 2005.** Subtract line 7 from line 5 If zero or less, enter -0-zero, also enter this amount on Schedule D, line 6If line 15 of your 2004 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.

œ 6

If more than

9

Enter the loss from your 2004 Schedule D, line 15, as a positive amount Subtract line 5 from line 4. If zero or less, enter -0-Enter any gain from your 2004 Schedule D, line 7

Add lunes 10 and 11

12

2

Long term capital loss carryover for 2005. Subtract line 12 from line 9. If zero or less, enter -0- If more than zero, also enter this amount on Schedule D, line 14

Next, reduce that amount by any section 1250 ordinary income recapture for the

line 24 of Form 4797 for the property

until the total unrecaptured section 1250 gain figured in step 2 has been used in full Figure the amount of gain treated as unre-captured section 1250 gain for installment payments received in 2005 as the smaller of (a) the amount from line 26 or line 37 of your 2005 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This

> you previously used as a rental property but converted to personal use prior to the sale To figure the amount to enter on line 12, follow the applicable instructions below Installment sales. To figure the amount to include on line 12, follow the steps be-

1250 gam from the sale of a vacation home

fair market value at the date of death. See Pub. 551 for details

Increase the cost or other basis of an ment by the amount of OID that has been urcluded in gross moune for that instruincluded in gross income for that instru-ment See Pub 550 for details original issue discount (OID) debt instru-

required under Regulations section 1 1(h)-1(e)

Line 19

allowed because of a bargain sale of prop-erty to a charitable organization, the ad-justed basis for purposes of determining If a charitable continhation deduction is gain from the sale is the amount that has the amount realized has to the fair market value. See Pub. 544 for detrals

If you checked "Yes" on line 17, complete the worksheet on page D-8 if any of the fol-You sold or otherwise disposed of

lowing apply for 2005

section 1250 property (generally, real prop-

erty that you depreciated) held more than 1

in column (e), unless you reported the net sales price in column (d) expense of sule, such as broker's fees, com-messions, state and local transfer taxes, and increase your cost or other basis by any option premiums, before making an entry

for section 1250 property held more than 1 year for which you are reporting gain on the You received a Schedule K-1 from an estate or trust, partnership, or S corporation that shows "unrecaptured section 1250 You received a Form 1099-DIV or Form 2439 from a real estate investment

installment method

· You received installment payments

For more details, see Pub 551

# Column (f)—Gain or (Loss)

You must make a separate entry in this col-

gann

unn for each transaction reported on lines I and S and any other lines) that applies to I and 8, subtract the amount in column (e) from the amount in column (d) Enter negative amounts in parentheses you For lines

You reported a long-lerm capital gain

from the sale or exchange of an interest in a

trust or regulated investment company (in-

cluding a mutual fund) that reports

captured section 1250 gain

### Line 18

If you checked "Yes" on line 17, complete the worksheet below if either of the following apply for 2005

exclusion from the eligible gain on quali-fied small business stock (see page D-4), or You reported in Part II a collectibles You reported in Part II a section 1202

Lines 1 through 3. If you had more than

Collectibles include works of art, rugs, antiques, metals rsuch as gold, silver, and platinum bullion, genis, stamps, coins, al-

coholic beverages, and certain other tangible property

Include on the worksheet any gain (but not loss) from the sale or exchange of an

Rate Gain Worksheet—Line 18

partnership that owned section 1250 prop-Instructions for the Unrecaptured Section 1250 Gain Worksheet one property described on time 3, complete lines 1 through 3 for each property on a separate worksheet. Enter the total of the line 3 amounts for all properties on line 3. Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of trade or business property and go to bne 4 gam or (loss). A collectibles gam or (loss) is any long-term gam or deductible long-term loss from the sale or exchange of a collectible that is a capital asset.

held more than I year

Step 1. Figure the smaller of (a) the deprecation allowed or allowable or (b) the ford gun for the sale. This is the smaller of line 22 or line 24 of your 2005 Form 4797.

Keep for Your Records

Eiter as a positive marber the amount of any section 1202 exclusion you reported on time 8, column (1), of Schedules D and D-1, for which you excluded 50% of the gain, plus ½ of any section 1202 exclusion you reported on lare 8, column (1), of Schedules D and D-1, for which you excluded 60% of the gain Enter the total of all collectibles gain or (loss) from items you reported on line 8, column (f), of Schedules D and D-1

Enter the total of all collectibles gam or (loss) from Form 4684, June 4 (but only if Form 4684, June 15,18 more than zero), Form 6282, Form 6781, Part II, and Form 8824

- Enter the total of any collectibles gain reported to you on
- Form 1099-DIV, box 2d,
- Form 2439, box 1d, and

Schedule K-1 from a partnership, S corporation, estate, or trust.

- Enter your long-term capital loss ourgovers from Schedule D, Inne 14, and Schedule K-1 (Form 1041), box 11, code C
  - If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-

9.0 Ų.

> Combine lines 1 through 6 If zero or less, enter -0. If more than zero, also enter this aniount on Schedule D, line 18

(or the comparable bnes of Form 4797 for the year of sale) for the property trist held for more than I year and attributable to unrealized appreciation of collectibles. For details, see Regulations section 11(h). Also, attach the statement interest in a partnership, S corporation, or

step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2005 Form 4797 (or the comparable line of Form 4797) for the Step 2. Reduce the amount figured in year of sale) for the property. The result is your total unecaptured section 1250 gain that must be allocated to the installment payments received from the sale

captured section 1250 gain for installment payments received in 2005 as the smaller of (a) the amount from line 26 or line 37 of your 2005 Form 6252, whichever applies, captured section 1230 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gan remaining to be reported for the sale Step J. Generally, the amount of section 1231 gain on each installment payment is freated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full igure the uniount of gain treated as unreor (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture) However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrenolude this amount on line 4

the partnership's unrecaptured section 1250 gain that would result if the partnership had transferred all of its section 1250 Line 10. Include on line 10 your share of property in a fully taxable transaction un-mediately before you sold or exchanged If you recognized less than all of the realized gain, the partnership will be treated as having each section 1250 property. For details, see Regulations, section 11(h)-1. Also attach the statement required under Regulations your interest in that partnership

Line 12. An example of an amount to unclude on line 12 is unrecaptured section section 11(h)-l(e)

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records

If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 0.25), enter the smaller of line 2.2 or line 2.4 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions. 2. Enter the amount from Form 4707, lare 20g, for the property for which you made an entry on lare 1. 3. Subtract lare 2 from lare 1.

4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 5252 from installment sales of trade or business property held more than I year (see instructions)

5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as

7. Enter the smaller of lune 6 or the gain from Form 4797, line 7 "nnecaptured section 1250 gain" 6. Add lines 3 through 5

8. Enter the amount, if any, from Form 4797, line 8

10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to 9. Subtract line 8 from line 7. If zero or less, enter -0urrecaptured section 1250 gain (see instructions)

"unrecaptured section 1250 gain" from an estate, trust, real estate investment trust, or mutual fund (or 11. Enter the total of any amounts reported to you on a Schedule K-1, Form 1099-DIV. or Form 2439 regulated investment company)

12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part 1 of Form 4707 for the year of sale (see instructions)

enter the total of lines 1 Add lines 0 through 12
 If you had any section 1202 gain or collectibles gain or closs),

through 4 of the 28% Rate Gain Worksheet on page D-7 Otherwise, enter -0-15. Enter the (Joss), if any, from Schedule D, lune 7. If Schedule D, line 7, is zero or a gain.

17. Combune lunes 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, 16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code

18. Unrecaptured section 1250 gain. Subtract line 17 from line 13 1f zero or less, enter -0- 1f more than zero, enter the result here and on Schedule D, line 19

sale. This is the amount from line 26g of Form 4797 for the property. The result is the total unrecaptured section 1250 gain for the sale. Include this amount on line 12.

### Line 21

amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture)

You have a capital loss carryover from 2005 to 2006 if you have a loss on line 16 · That loss is more than the loss on line and either 21, or

of the

However, if you chose not to treat al

gain from payments received after May 6, 1997, and before August 24, 1999, as unre-captured section 1250 gain, use only the

total gain for the sale. This is the smaller of line 22 or line 24 of your 2005 Form 4797 for the comparable lines of Form 4797 for the year of sale) for the property

• Step 1 Figure the smaller of (a) the depreciation allowed or allowable or (b) the

for the year of sale

low for each installment sale of property held more than I year for which you did not make an entry in Part I of your Form 4797

2006, you will use the Capital Loss Carry-over Worksheet in the 2006 Instructions for To figure any capital loss carryover to Schedule D. If you want to figure your car-ryover now, see Pub. 550 Form 1040, line 41, is less than zero

amount you chose to treat as unrecaptured section [250 gam for those payments to reduce the total unrecaptured section 1250 gam remaining to be reported for the sale include this amount on line 12.

step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2005 Form 1797 (or the comparable line of Form 4797 for the

Step 2 Reduce the amount figured in

your total unrecaptured section 1250 gain that must be altocated to the installment

payments received from the sale

year of sale) for the property. The result is

르

1250 property. For each sale of property held more than I year (for which you did not make an entry in Part I of Form 4797).

Other cales or dispositions of section

of (a) the depreciation al-le or (b) the total gain for

the sale. This is the smaller of line 22

lowed or allowable or (b) the total

igure the smaller

Step 3 Generally, the amount of capi-l gan on each installment payment is

realed as urrecaptured section 1250 gain

You will need a copy of your 2005 Form 1040 and Schedule D to figure your capital loss carryover to 2006

other

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# Schedule D Tax Worksheet

Complete this worksheet ontwil time 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Disidents and Capital Gain Tax Worksheet on page 38 of the instructions for Form 1940 to figure your fas.

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if

• Line 15 or line 16 of Schedule D is zero or less and you have no qualified dividends on Form 1040, line 9b, or

Form 1040, line 43, is zero or less instead, see the instructions for Form 1040, line 44

Enter your qualified dividends from Form 1040, lute 96 Enter your taxable income from Form 1040, line 43 Enter the amount from Form 4952, line 4g. 3.

Enter the smaller of line 15 or line 16 of Schedule D Subtract line 4 from line 3 if zero or less, enter -0-Subtract line 5 from line 2. If zero or less, rater -0-Enter the amount from Form 4952, line 4c" 4. Enter the smaller of line 3 or line 4

Subtract line 8 from line 7 If zero or less, miter -0-Enter the smaller of line 9 or line 11 Add lines 18 and 19 of Schedule D Add lines 6 and 9 <u>1</u>0 를 열 열 풀

Subtract line 12 from line 10 Subtract line 13 from line 1 If zero or less, enter -0-  $\,$ 

\$59,400 if marned filing jointly or qualifying widowierl, or \$29,700 if single or married filing separately. The amount on line 1 or Enter the smaller of

¥ 9

> 5 Subtract line 10 from line 1. If zero or less, enter -0-Enter the smaller of line 14 or line 15 \$39,800 if head of household

If thes 15 and 16 are the same, skip tines 19 and 20 and go to tine 21. Otherwise, go to line 19. Enter the larger of line 16 or line 17 Multiply line 19 by 500 (05). Subtract line 16 from line 15

19.

<u>æ</u> <u>6</u>

> If thes I and 15 are the same, skip tines 21 through 33 and go to line 34. Otherwise, go to tine 21. Enter the amount from line 19 (if line 19 is blank, enter -0-) Enter the smaller of line 1 or line 13

Subtract line 22 from line 21 If zero or less, enter -0-Multiply Ime 23 by 15% (15)

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If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25. Enter the smaller of line 9 above or Schedule D, line 19 Add times 10 and 18 Enter the amount from line 1 above

Subtract line 27 from line 26. If zero or less, enter-0-Subtract line 28 from line 25. If zero or less, enter-0-ដ្ឋមាន្ត្

If Schedule D, tine 18, is zero or blank. Adp lines 31 through 33 and go to line 34. Otherwise, go to line 31. Multiply line 29 by 25% (25) Add Incs 18, 19, 23, and 29 Subtract line 31 from Inte 1

Figure the tax on the amount on tine 18 Use the Tax Table or Tax Computation Worksheet, whichever applies Add lines 20, 24, 30, 33, and 34 Multiply line 32 by 28% (28)

Figure the tax on the amount on time I. Use the Tax Table or Tax Computation Worksheet, whichever applies. Tax on all taxable income (including capital galax and qualified dividends). Enter the smaller of lare 35 or line 36 Also. nelude this amount on Form 1040, line 44 \*\*\*\*

37.

2 4 8 8

"If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952



Keep for Your Records

2005 Instructions for Schedule E (Form 1040)

# Supplemental ncome and

Use Schedule E (Form 1040) to report moome or loss from rental real estate, royaltues, partnerships, S corporations, estates, trusts, and residual interests in REMICs

You can attach your own schedulers) to report income or loss from any of these sources

Use the same format as on Schedule E

loss figures in (parentheses)

Enter separately on Schedule E the total income and the total loss for each part. Enclose

# General Instructions

Loss

Section references are to the Internal Reve-

# At-Risk Rules

± ±

6

Generally, you must complete Form 6198 to figure your allowable loss if you have

 A loss from an activity camed on as a trade or business or for the production of income, and

repayment and 18

 Amounts in the activity for which you are not at risk

to an ownership interest, and The at-rusk rules generally funit the amount of loss (including loss on the disposition of assets) you can claim to the property, if you acquired your interest in the activity before 1987 and the property was placed in service before 1987. The activity of holding mineral property does not amount you could actually lose in the activity However, the at-risk rules do not apply to losses from an activity of holding real qualify for this exception

In most cases, you are not at nsk for amounts such as the following

Ē

2

58

3 12

4

 Nourecourse loans used to finance the property (other than property used in the for certain nonrecourse financing horrowed by you in connection with holding real property (other than mineral property). See Qualified nonrecourse financing on this activity, to acquire property used in the activity, or to acquire your interest in the activity that are not secured by your own activity) However, there is an exception

used in the activity (or continbuted to the activity, or used to acquire your interest in the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casu- Cash, property, or borrowed amounts alty insurance and insurance against tort

tivity from a person who has an interest in the activity (other than as a creditor) or who is related, under section 465(b)(3)(C), to a Amounts borrowed for use in the ac-

# Passive Activity

person (other than you) having such an in-

fied nonrecourse financing is treated as an

Qualified nonrecourse financing.

amount at risk if it is secured by real property used in an activity of holding real prop-

erty that is subject to the at-risk rules Qualified nonrecourse financing is financing for which no one is personally liable for · Borrowed by you in connection with holding real property tother than mineral property), Not convertible from a debt obligation

A passive activity is any business activity in which you did not malenally participate limited partner, you generally are not treated as having materially participated in and any rental activity, except as explained on this page and page E-2 If you are a the partnership's activities for the year

activity loss rules, but exceptions apply 1f The rental of real or personal property is rental activity, you must determine whether it is a trade or business activity, and if so, whether you materially participated in the generally a rental activity under the passive your rental of property is not treated as activity for the tax year See the Instructions for Form 8582 to determine whether you matenally participated in the activity and for the definition of 'rental activity in the business of lending money, such as a bank or savings and loan association. A

state, or local government, or borrowed by Qualified person. A qualified person is a person who actively and regularly engages

you from a qualified person.

Loaned or guaranteed by any federal,

See Pub 925 for special rules that apply Substantially nondepreciable propto rentals of

activities, and erty, Related to you (unless the nonrecourse financing obtained is commercially qualified person cannot be

 The seller of the property (or a person reasonable and on the same terms as loans involving unrelated persons),

Property to activities in which you

materially participate

Activities That Are Not Passive

Activities

Property incidental to development

· A person who receives a fee due to your investment in real property (or a perrelated to the seller), or

see the Instructions for Form 619S and Pub 925 son related to that person)

Activities of real estate professionals. If you were a real estate professional in 2005, any rental real estate activity in which you

materially participated is not a passive activity. You were a real estate professional

# Passive Activity Loss Rules

rules apply to losses in Parts I, II, and III, and III, and line 40 of Schedule E The passive activity loss rules may limit the amount of losses you can deduct. These

1 More than half of the personal services you performed in trades or husinesses were performed in real property trades or

> subject first to the at-nsk rules. Losses de-ducible under the at-nsk rules are then Losses from passive activities may be You generally can deduct losses from passive activities only to the extent of in-come from passive activities. An exception subject to the passive activity loss rules

2 You performed more than 750 hours of services in real property trades or husi-nesses in which you materially partici-pated

husmesses in which you materially partici-

pated

applies to certain rental real estate activities

For purposes of this rule, each interest in rental real estate is a separate activity, un-

Cat No 24332T

qualifying taxpayer for the year aid you are making the election under section 469(CMTMA). The election applies for the less you elect to treat all your interests in rental real estate as one activity. To make thus electron, attach a statement to your onginal tax return that declares you are a year made and all later years in which you are a real estate professional. You can revoke the election only if your facts and circumstances materially change

you or your spouse must meet both of the above conditions, without taking into account services performed by the other If you are marned fding jointly,

than 5% of the stock (or more than 5% of the capital or profits intermet) ... "... Services you performed as an employee are trade or business unless you owned more not treated as performed in a real property A real property trade or business is any real property development, redevelopment construction, reconstruction, acquisition conversion, rental, operation, management leasing, or brokenge trade or business ployer

If you were a real estate professional for 2005, complete Schedule E, line 43, on page 2

that you also used for personal purposes is not a passive activity. See the instructions Other activities. The rental of your home for line 2 on page E-3

A working interest in an od oi gas well that you held directly or through an entity that did not limit your hability is not a passive activity even if you did not materi ally participate

nary course of a trade or business reported on Schedule E generally is not considered Royalty meeme not derived in the ordimeene from a passive activity For more details on passive activities see the Instructions for Form 8582 and Pub

# Exception for Certain Rental Real **Estate Activities**

limited by the passive activity loss rules. If hons, see the Instructions for Form S582 to If you meet all three of the following conditions, your rental real estate losses are not find out if you must complete and attach you do not meet all three of these condi-Form 8582 to figure any losses allowed

- Rental real estate activities are your only passive activities
- 3 All of the following apply if you have You do not have any pnor year unallowed losses from any passive activities
- this page) in all of the rental real estate a You actively participated (defined on an overall net loss from these activities
- b if marned filing separately, you hved apart from your spouse all year,

c. Your overall not loss from these ac-tivities is \$25,000 or less (\$12,500 or less if married filing separately),

d You have no current or prior year unallowed credits from passive activities,

e Your modified adjusted gross income (defined below) is \$100,000 or less (\$50,000 or less if marned filing sepa-

agenient decisions or arranging for others to provide services (such as repairs) in a Active participation. You can meet the active participation requirement without regular, continuous, and substantial involvement in real estate activities. But you must have participated in making mansignificant and bona fide sense. Such management decisions include

- Approving new tenants,
- Deciding on rental terms,
- Approving capital or repair expenditures, and
- Other sumiar decisions

You are not considered to actively parneipate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% by value of all interests in the activity

Modified adjusted gross income. This is

your adjusted gross income from Form 1040, line 38, without taking into account

- Any passive activity loss,
- Rental real estate losses allowed for real estate professionals (see Activities of real estate professionals that begin on page
- Taxable social security or tier 1 rail. road retirement benefits.
- Deductible contributions to a tradi-tional IRA or certain other qualified retrement plans under section 219,
  - The student loan interest deduction. The tutton and fees deduction,
- The domestic production activities de-
- The deduction for one-half of self-em- The exclusion from income of interest ployment tax.
- used to pay higher education expenses, and Any excluded amounts under an employer's adoption assistance program

# Reportable Transaction Disclosure Statement

the transaction You may have to pay a penalty if you are required to file Form 8886 but do not do so. The following are Use Form 8886 to disclose information for each reportable transaction in which you participated Form 8886 must be filed for each tax year that your federal moome tax hability is affected by your participation in reportable transactions

- Any transaction that is the same as or substantially similar to tax avordance trans-actions identified by the IRS
- hons of confidentiality for which you paid Any transaction offered under condian advisor a minimum fee
- Any transaction for which you have Any transaction resulting in a loss of contractual protection against disallowance of the tax benefits
- loss arose from a foregn currency transac-tron defined in section 988(c)(1), whether or not the loss flows through from an S at least \$2 million in any single tax year or \$4 million in any combination of tax years (At least \$50,000 for a single tax year if the corporation or partnership ]
  - book-tax difference of more than \$10 mil- Any transaction resulting in non on a gross basis
- Any transaction resulting in a tax credit of more than \$250,000, if you held the asset generating the credit for 45 days or less

See the Instructions for Form 8886 for more details and exceptions

# Tax Shelter Registration

claming or reporting any income, deduc-tion, loss, credit, or other tax benefit, from Complete and attach Form 8271 if you are in a tax shelter required to be registered with the IRS Form 8271 is used to report an interest purchased or otherwise acquired the name, tax shelter registration number, and identifying number of the tax shelter

# Specific Instructions

# Filers of Form 1041

Form 1041, enter the estate's or trust's employer identification number (EIN) in the space for "Your social security number". If you are a fiduciary filing Schedule E with

from senes EE and 1 U S savings bonds

## Rental Real Estate and Income or Loss From Royalties

Use Part I to report

- Income and expenses from rental real estate (including personal property leased with real estate), and
- Royalty income and expenses

See the instructions for lines 3 and 4 to determine if you should report your rental real estate and royalty income on Schedule

(unless rented to that person under a "shared equity" financing agreement),

C, Schedule C-EZ, or Form 4835 unstead of Schedule E

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

Complete lines 1 and 2 for each rental

real estate property. Leave these lines blank

for each royalty property

 Anyone in your family (or in the family of someone else who owns part of the unit), unless the unit is rented at a fair rental pnce to that person as his or her main

Anyone who pays less than a fair

 Anyone under an agreement that lets rental price for the unit, or

Be sure to enter the total of all your rents

you use some other unit

If you have more than fluee rental real estate or royalty properties, complete and attach as many Schedules E as you need to its them But fill in the "Totals" column on only one Schedule E. The figures in the

 Any day you spent working substantally full time repaining and maintaining the unit, even if family members used it for recreational purposes on that day, or Do not count as personal use

fering it for rent, if you rented or tried to rent it for at least 12 consecutive months (or for a penod of less than 12 consecutive months at the end of which you sold or Any days you used the unit as your main home before or after renting it or of-

ules E. If you are also using page 2 of Schedule E, use the same Schedule E on which you entered the combined totals for

Totals" column on that Schedule E should be the combined totals of all your Sched-

Check "Yes" if you or your family used the unit for personal purposes in 2005 more exchanged it)

rental of personal property, such as equipment or vehicles. Instead, use Schedule C or C-EZ if you are in the business of renting

personal property. You are in the business of tenting personal property if the primary purpose for renting the property is income

Personal property. Do not use Schedule F. to report income and expenses from the than the greater of 1 14 days, or

2 10% of the total days it was rented to others at a fair rental price

If you checked "No," you can deduct all your expenses for the rental part, subject to the At-Risk Rules and the Passive Activity Loss Rules explained beginning on page Otherwise, check "No."

1040, lines 21 and 36, to find out how to

report the income and expenses

Extraterritorial income exclusion. Except nue Code, gross income includes all in-come from whatever source derived Gross income, however, does not include 80% of extraterntonal moome that is qualifying

as otherwise provided in the Internal Reve-

If your rental of personal property is not a business, see the instructions for Form

or profit and you are involved in the rental

activity with continuity and regularity

unit out for fewer than 15 days, do not report the rental moome and do not deduct If you checked "Yes" and rented the nons on Schedule A, you can deduct allowany rental expenses. If you itemize deducable interest, taxes, and casualty losses

> foreign trade income Use Form 8873 to figure the extraterritonal income exclusion Report it on Schedule E as explained in the Instructions for Form 8873

If you checked "Yes" and rented the unit out for at least 15 days, you may not be able to deduct all your rental expenses. You can deduct all of the following expenses for the rental part on Schedule E

Mortgage interest

 The kind of property you rented (for The street address, city or town, and Your percentage of ownership in the

example, townhouse) all of the following

For rental real estate property only, show

- Real estate taxes
  - Casualty losses

state You do not have to give the ZIP code

property, 1f less than 100%

 Other rental expenses not related to your use of the unit as a home, such as advertising expenses and rental agents' lees

these expenses, you can deduct other ex-penses, including depreciation, up to the amount of remaining income. You can If any income is left after deducting carry over to 2006 the amounts you cannot

also used for personal purposes during the year, you may not be able to deduct all the expenses for the rental part "Dwelling

unit" (unit) means a house, apartment, con-

dominium, or similar property

If you rented out a dwelling unit that you

Line 2

See Pub 527 for details

## Line 3

A day of personal use is any day, or part

of a day, that the unit was used by You for personal purposes,

tale (including personal property leased with real estate) and you were not in the If you received rental income from real es-

poses, if that person owns part of the unit

Any other person for personal pur-

S L

real estate business, report the moome on line 3. Use a separate column (A, B, or C) for each rental property Include income If you received services or property instead of money as rent, report the fair market value of what you received as rental inreceived for renting a room or other space come

If you provided significant services to the renter, such as maid service, report the rental activity on Schedule C or C-EZ, not on Schedule F. Significant services do not include the furnishing of heat and light, cleaning of public areas, trash collection, or in the "Totals" column even if you have ouly one property similar services If you were in the real extate sales business, include on line 3 only the rent re-ceived from real estate (including personal property leased with real estate) you held for investment or speculation. Do not use Schedule E to report income and expenses from rentals of real estate held for sale to customers in the ordinary course of your real estate sales business Instead, Schedule C or C-EZ for these rentals

For more details on rental monthe use TeleTax topic 414 (see page 8 of the Form 1040 instructions) or see Pub 527

Rental income from farm production or crop shares. Report farm rental income and expenses on Form 4835 of

 You received rental income based on crops or livestock produced by the tenant

 You did not manage or operate the farm to any great extent

## Line 4

Report on line 4 royalues from oil, gas, or mineral properties (not including operating interests), copyrights, and patents. Use a alty property. Be sure to enter the total of all your royalties in the "Totals" column separate column (A, B, or C) for each royeven if you have only one source of royalIf you received \$10 or more in royalties dunng 2005, the payer should send you a Form 1099-MISC or similar statement by January 31, 2006, showing the amount you

If you are in business as a self-employed wnter, inventor, artist, etc., report your roy-alty income and expenses on Schedule C or C-FZ

You may be able to treat amounts received as "royalties" for the transfer of a patent or amounts received on the disposal of coal and from one as the sale of a capital asset For details, see Pub 544

alty income, even if state or local taxes were withheld from oil or gas payments Enter on line 4 the gross

ou received. Include taxes withheld by the

## for General Instructions Lines 5 Through 21

enter your rental and royalty expenses for each property in the appropriate column You can deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, management fees, agents missions, and depreciation

OWI abor or amounts paid for capital invest-Do not deduct the value of your ments or capital improvements Enter your total expenses for mortgage inneres (Inte 12), total expenses before deprecation expense or depletion (Inte 19), and deprecation expenses or depletion (Inte 20) in the "Totals" column even if you have only one property. Renting out part of your bome. If you rent

out only part of your home or other prop-erty, deduct the part of your expenses that applies to the rented part

credit for eligible expenditures paid or intures. You may be able to claim a tax curred in 2005 to provide access to your Credit or deduction for access expendibusiness for individuals with disabilities see Form 8826 for details

You can also deduct up to \$15,000 of qualified costs paid or incurred in 2005 to ners to individuals with disabilities and the remove architectural or transportation bar-

You cannot take both the credit and the leduction for the same expenditures

## Line 6

mleage rate. You must use actual expenses if you used more than four vehicles simultaneously in your rental activities (as in fleet operations). You cannot use actual exauto and travel expenses related to your penses incurred while traveling away from penses for a leased vehicle if you previ-ously used the standard mileage rate for You can deduct ordinary and necessary nome You generally can either deduct your actual expenses or take the standard rental activities, including 50% of meal hat vehicle

You can use the standard muleage rate

- You owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
  - the standard mileage rate for the entire You leased the vehicle and are using ease penod (except the penod, 1f any
- · Include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, If you deduct actual auto expenses

nsurance, tires, etc., and

 Show auto rental or lease payments on line 18 and depreciation on line 20 If you take the standard muleage rate,

multiply the number of miles you drove your auto in connection with your rental 405 cents for miles driven before activities by

 18 5 cents for mdes dnven after Au-September 1, 2005, and

Include this amount and your parking fees and tolls on line 6 gust 31, 2005

If you claim any auto expenses (actual or the standard muleage rate), you must complete Part V of Form 4562 and attach Form 4562 to your tax return

See Pub 527 and Pub 463 for details

## Line 10

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real estate or royalty properties

Do not deduct legal fees paid or in-curred to defend or protect title to property, to recover property, or to develop or unprove property Instead, you must capital-12e these fees and add them to the property's basis

# Lines 12 and 13

In general, to determine the interest ex-pense allocable to your rental activities, you must have records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt pro-ceeds and repayment. See Pub. 535 for details

financial institutions. Be sure to enter the total of all your mortgage interest in the "Totals" column even if you have only one If you have a mortgage on your rental property, enter on line 12 the amount of interest you paid for 2005 to banks or other property

paid it. You can deduct it only in the year to which it is properly allocable. Points, including loan ongination fees, charged only for the use of money must be deducted over Do not deduct prepaid interest when you

If you paid \$600 or more in interest on a mortgage dunng 2005, the recipient should send you a Form 1098 or similar statement by January 31, 2006, showing the total terest received from you the life of the loan

amount on line 12. Attach a statement to your return explanuing the difference. On is shown on your Form 1098 or similar statement, see Pub 535 to find out if you If you paid more mortgage interest than can deduct part or all of the additional interest. If you can, enter the entire deductible 12, enter the dotted line next to line

institution or you did not receive a Form Note. If the reciprent was not a financial

₽.4

1098 from the recipient, report your deductible mortgage interest on line 13

to your return showing the name and address of the person who received Form 1098. On the dotted line next to line 13, If you and at least one other person other than your spouse 1f you file a joint retum) were hable for and paid interest on Form 1098, report your share of the deductible interest on line 13. Attach a statement he mortgage, and the other person received enter "See attached

is life, such as replacing a nod or renoval-ing a bitchen, must be capitalized and de-pendand that is, they cannot be deducted in full in the year they are paid or mourred). See the instructions for line 20 keep your property in good working condition. Repairs generally do not add significant value to the property or extend its life. You can deduct the cost of repairs made to Examples of repairs are fixing a broken lock or painting a room. Improvements that increase the value of the property or extend

# Line 17

rental activities or royalty income (for example, calls to the renter). However, the base rate (including taxes and other first telephone line into your residence is a personal expense and is not deductible You can deduct the cost of ordinary and necessary telephone calls related to your base rate (including taxes and other charges) for local telephone service for the

for certain rental real estate activities (ex-plained on page E-2), you do not have to complete Form 8582. Enter the loss from line 22 on line 23

Line 20

of business or investment property having a useful life substantially beyond the tax Depreciation is the annual deduction you must take to recover the cost or other basis year Land is not depreciable

If you need more space in Part II or III to list your income or losses, attach a continu-

Parts II and III

ation sheet using the same format as shown

in Part II or III However, be sure to complete the "Totals" columns for lines 29a and 29b, or lines 34a and 34b, as appropn-

are If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined

a shareholder in an S corporation, or a hen-eficiary of an estate or trust, you must take adjustments from these entities for the al-ternative minimum tax on Form 6251 or

fax preference Renis. If you are a partner,

totals in Part 1

into account your share of preferences and

ternative minimum tax of Schedule I of Form 1041

Deprecation starts when you first use the property in your business or for the production of income. It ends when you deduct all your deprectable cost or other basis or no longer use the property in your business or for the production of income See the Instructions for Form 4562 to figure the amount of depreciation to enter on line 20. Be sure to enter the total of all your depreciation in the "Totals" column even if you have only one property

You must complete and attach Form 4562 only if you are claiming

- Depreciation on property first placed in service during 2005, Depreciation on listed property (de-
- 4562), including a vehicle, regardless of the date it fined in the Instructions for Form was placed in service, or

 A section 179 expense deduction or amortization of costs that began in 2005

If you are a member of a partnership or joint venture or a shareholder in an Scorporation, use Part II to report your share of the

See Pub 527 for more information on depreciation of residential rental property

You should receive a Schedule K-1 from the partnership or S corporation. You or Shareholder's Instructions for Schedule K-1 Your copy of Schedule K-1 and its return to report your share of the items. If you did not receive these instructions with your Schedule K-1, see page 7 of the Form 1040 instructions for how to get a copy. Do should also receive a copy of the Partner's instructions will tell you where on your not attach Schedules K-1 to your return Keep them for your records If you have amounts for which you are not at nik, use Form 698 to determine the amount of your deductible loss Enter that amount un the appropriate column of Schedule E. Inne 22. In the space to the left of line 22, entr-Form 6198". Attach Foum 6198 to your return For defails on the at-nsk rules, see page E-1

If you own muneral property or an oil, gas, or geothermal well, you may be able to take a deduction for depletion. See

Pub 535 for details

Line 22

946 for a more comprehensive

guide to depreciation

ship) or S corporation reported them on its return, you may have to file Form 8082. If nership, you must report the items shown on Schedule K-1 (Form 1065-B) on your If you are treating items on your tax return differently from the way the partnership (other than an electing large partneryou are a partner in an electing large parttax return the same way that the partnership reported the items on Schedule K-1

# Special rules that limit losses. Please note the following

• If you have a current year loss, or a pnor year unallowed loss, from a partnership or an S corporation, see At-Risk Rules and Passive Activity Loss Rules on page

nted by the passive activity loss rules. You may need to complete Form \$582 to figure the amount of loss, if any, to enter on line 23.

If you have a rental real estate loss from a passive activity (defined on page E-1), the amount of loss you can deduct may be lun-

Do not complete line 23 if the amount of the 22 is from royalty properties

Line 23

If your rental real estate loss is not from

a passive activity or you meet the exception

rules for any activity, use Form 6198 to figure the amount of any deductible loss 1f the activity is nonpassive, enter any deductible loss from Form 6198 on the approprate line in Part II, column (h), of Schedule Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk

But if you are a general partner or an S corporation shareholder reporting your share of a partnership or an S corporation If you have a passive activity loss, you generally need to complete Form 8582 to figure the amount of the allowable loss to on page E-2 under Exception for Certain Rental Real Estate Activities, you do not loss from a rental real estate activity and you meet all three of the conditions listed have to complete Form 8582. Instead, enter enter in Part II, column (f), for that activity

mcome, complete Part II, column (g), for that activyour allowable loss in Part 11, column (f) passive activity. If you have

9 (H) If you have nonpassive income uses complete Part II, columns losses

## through (1), as appropriate **Partnerships**

Income or Loss From Partnerships and S

Part II

Corporations

entening on your return other partnership See the Schedule K-1 instructions before loss from any publicly traded partnership ttems from a passive activity

and necessary expenses you paid on behalf of the partnership if you were required to You can deduct unreimbursed ordinary

pay these expenses under the partnership on page E-6 for how to report these exagreement See the instructions for line penses Report allowable interest expense paid or incurred from debt-financed acquisitions in Part II or on Schedule A depending on If you claimed a credit for federal tax on gasoline or other fuels on your 2004 Form 1040 hased on information received from the type of expenditure to which the interest is allocated See Puh 535 for details

the partnership, enter as income in column (g) or column (j), whichever applies, the

amount of the credit claimed for 2004

ported on Schedule SE. Enter the amount from Schedule K-1 (Form 1065), box 14, code A (or from Schedule K-1 (Form 1065-B), box 9 (code K1)), on Schedule hustness may be considered net earnings from self-employment that must be re-SE, after you reduce this amount by any allowable expenses atmbutable to that in-Part or all of your share of partnership income or loss from the operation of the come Foreign partnerships. If you are a U S person, you may have to file Form 8865 if any of the following applies

 You controlled a foreign partnership that is, you owned more than a 50% direct or indirect interest in the parmership)

2 You owned at least a 10% direct or indurect interest in a foreign partnership while U S persons controlled that partner-

 You had an acquisition, disposition. or change in proportional interest of a foreign partnership that

a Increased your direct interest to at least 10% or reduced your direct interest of at least 10% to less than 10%, or

b Changed your direct interest by

 You contributed property to a foreign partnership in exchange for a partnership interest if least a 10% interest

you owned, directly or indirectly, at least a a immediately after the contribution, 10% interest in the partnership.

you continuted to the partnership in ex-change for a partnership interest, when ad-ded to other contributions of property you made to the partnership during the precedb The far market value of the property ng 12-month penod, exceeds \$100,000 Also, you may have to file Form 8865 to report certain dispositions by a foreign partnership of property you previously con-inbuted to that partnership if you were a partner at the time of the disposition

For more details, including penalties for failing to file Form 8865, see Form 8865 and its separate instructions

ŝ

# S Corporations

If you are a shareholder in an S corporation, your share of the corporation's aggregate losses, and deductions) is limited to the adjusted hasts of your corporate stock and any debt the corporation owes you. Any loss or deduction not allowed this year because of and deducted in a later year subject to the basis limitation for that year osses and deductions (combined income, the hasis limitation can be carned forward

If you are claiming a deduction for your share of an aggregate loss, attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See the Schedule K-1 instructions for details

deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules. See page E-1 After applying the basis limitation, the

nership

Distributions of prior year accumulated earnings and profits of S corporations are dividends and are reported on Form 1040, line 9a

Interest expense relating to the acquist-tion of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub 535

Your share of the net income of an S corporation is not subject to self-employment tax

# Line 27

For nonpassive income or loss (and passive

Line 28

income or losses for which you are not filing Form 8582), enter in the applicable column of line 28 your current year ordinary income or loss from the partnership or S corporation Report each related item re-quired to be reported on Schedule E (including items of income or loss stated separately on Schedule K-1) in the applicable column of a separate line following the line on which you reported the current year ordinary income or loss. Also enter a description of the related item (for exam-If you answered "Yes" on line 27, follow the instructions below. If you fail to follow these instructions, the IRS may send you a notice of additional tax due because the amounts reported by the partnership or 8 corporation on Schedule K-1 do not match the amounts you reported on your tax re-Losses Not Allowed in Prior

If you are required to file Form 8582, see the Instructions for Form 8582 before completing Schedule E

ole, depletion) in column (a) of the same

 Enter your total prior year unallowed losses that are now deductible on a separate line in column (h) of line 28. Do not com-

bine these losses with, or net them against, any current year amounts from the partner-

Years Due to the At-Risk or Basis

Elita

Limitations

· Enter "PYA" (pnor year amount) in

ship or S corporation

column (a) of the same line

Prior Year Unallowed Losses

From a Passive Activity Not Reported on Form 8582

# Income or Loss From **Estates and Trusts**

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You from the fiduciary. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1 Do not attach Schedule K-1 should receive a Schedule K-1 (Form 1041)

pnor year unallowed losses that are now deductible because you did not have an overall loss from all passive activihes or you disposed of your entire interest in a passive activity in a fully taxable trans-

losses include

Enter on a separate lane in column (f) of line 28 your total prior year unallowed losses not reported on Form 8582. Such

trust reported them on its return, you may have to file Form 8082 If you are treating items on your tax return differently from the way the estate or or net them against, any current year Enter "PYA" (pnor year amount) in

amounts from the partnership or S corpora-

If you have estimated taxes credited to you from a trust (Schedule K-1, box 13, code A), enter "ES payment claimed" and 37 Do not include this amount in the total on line 37 Instead, enter the amount on Form 1040, line 65 the amount on the dotted line next to line

nary and necessary partnership expenses you paid on behalf of the partnership on

You can deduct unreunbursed ordi-

Unreimbursed Partnership

Expenses

column (a) of the same line

Schedule E if you were required to pay these expenses under the partnership agree-

ment (except amounts deductible only as temized deductions, which you must enfer

on Schedule A)

the transferred property if, during 2005, the trust had a U.S. beneficiary. See section 679. An individual who received a distribu- $A \ \ U \ S \ person$  who transferred property to a foreign trust may have to report the transferor to, a foreign trust must also complete Part III of Schedule B (Form 1040) and may have to file Form 3520 In addition from, or who was the grantor of or income received by the trust as a result of sure that the trust files an annual information return on Form 3520-A tion, the owner of a foreign trust must en-

> penses from nonpassive activities on a separate line in column (h) of line 28 Do not combine these expenses with, or net them against, any other amounts from the part- If the expenses are from a passive acbvity and you are not required to file Form sive activity on a separate line in column (f) of line 28. Do not combine these expenses

Enter unreimbursed partnership ex-

# Part IV

with, or net them against, any other amounts from the partnership

8582, enter the expenses related to a pas-

 Enter "UPE" (unreimbursed partnership expenses) in column (a) of the same

## Estate Mortgage Investment ncome or Loss From Real Conduits (REMICs)

Summary Part V

Line 42

share of the REMIC's taxable income or loss for each quarter included in your tax year You should receive Schedule Q (Form 1066) and instructions from the REMIC for each quarter Do not attach Schedules Q to your return Keep them for If you are the holder of a residual interest in a REMIC, use Part IV to report your total your records

You will not be charged a penalty for un-derpayment of estimated tax if

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082

tunuation sheet using the same format as in Part IV Enter the totals of columns (d) and use the same Schedule E on which you entered the combined totals in Part 1 If you are the holder of a residual inter-(e) on Schedule E, line 39 If you also completed Part I on more than one Schedule E, est in more than one REMIC, attach a con-

REMIC income or loss is not income or loss from a passive activity Note. If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received Instead, report it on Form 1040, line 8a.

amounts shown on Schedule(s) Q, line 2c This is the smallest amount you are allowed to report as your taxable income (Form 1040, line 43). It is also the smallest Column (c). Report the total of the amount you are allowed to report as your alternative minimum taxable income (ANITI) (Form 6251, line 28)

be, enter the amount from column (c) on Form 1040, line 43 Similarly, if the amount from column (c) on Form 6251, line 28 Enter "Sch Q" on the dotted line to If the amount in column (c) is larger than your taxable income would otherwise amount in column (c) is larger than your AMTI would otherwise be, enter the the left of this amount on Form 1040, line 43, and Form 6251, line 28, if applicable

rrusts that hold a residual interest in a REMIC Be sure to make the appropriate entries on the comparable lines on Form Note. These rules also apply to estates and

Do not include the amount shown in column (c) in the total on Schedule E, line 39

amounts shown on Schedulets) Q, line 3b If you itemize your deductions, include this amount on Schedule A, line 22

ton 6103

cluded in the estimates shown in the in-structions for their individual income tax extern. The estimated burden for all other taxpayers who file tus form is approved under OAIR control number 1545–1972, and is shown below erreumstances. The estimated burden for individual taxpayers filing this form is in-

for 2004 or 2005 is at least two-thirds of

Your gross farming or fishing income

1 hr., 13 mm 1 hr , 27 mm Learning about the law or Copying, assembling, and Preparing the form Recordkeeping the form

3.4 mm. sending the form to the IRS

tions for malang this form simpler, we would be happy to hear from you See the instructions for the tax return with which this form is filed If you have comments concerning the accuracy of these time estimates or sugges-

2 You file your 2005 tax return and pay the tax due by March 1, 2006 your gross income, and

formation. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of for the information on this form to carry out the Internal Revenue laws of the United States You are required to give us the in-Paperwork Reduction Act Notice. We ask Ę

ject to the Paperwork Reduction Act unless the form displays a valid OMB control number Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue You are not required to provide the information requested on a form that is sublaw Generally, tax returns and return information are confidential, as required by sec-

The time needed to complete and file this form will vary depending on individual

2

to your return. Keep it for your records 9

action. Do not combine these losses with



# 2005 Instructions for Schedule F From Farming **Profit or Loss**

What's New

imployee retention credit for employers employees to the Hurncane Katrina disas-ter area, you may be eligible for a credit iffected by Hurricane Katrina. If you had against the wages you paid them while your business was inoperable. For more informatton, see Form 5884-A

If you claimed the brothesel and renewable thesel fuels credit on Form 8864, you must include the credit in your income on line 10 use the accrual method. See the instructions for line 10 on page F-3 Biodeisel and renewable diesel fuels credit. if you use the cash method or line 44 if you

## Other Schedules and Forms **General Instructions** You May Have To File

- Schedule E, Part I, to report rental iocome from pastureland that is based on a flat charge. Report on Schedule F, line 10. pasture moome received from taking care. of someone else's livestock.
  - aging your farm income over the previous 3 years. Doing so may reduce your tax. Schedule I to figure your tax by aver-
- Schedule SE to pay self-employment tax on meeme from your farming business
- Form 4562 to claum deprecation on assets placed in service in 2005, to claim amont atton that began in 2005, to make a electroo under section 179 to expense certain property, or to report information or whicks and other listed property.
  - Form 4684 to report a casualty or theft gain or loss unvolving farm business prop-erty including livestock held for draft, breeding, sport, or dairy purposes See Pub 225 for more information on how
- Form 4797 to report sales, exchanges, or unvoluntary conversions (other than from a casualty or theft) of certain farm property. Also use this form to report sales of livestock held for draft, breeding, sport, to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property

Section references are to the Internal Revenue Code unless otherwise noted

• Form 4835 to report rental moome based on farm production or crop sbares if you did not materially participate in the management or operation of the farm. This income is not subject to self-employment tax. See Pub. 225

Form 8824 to report like-kind ex-

 Form S903 to take a deduction for income from domestic production activities changes

Heary highway vehicle use tax. If you use eeralm highway tunds's tunde-trailers, randor-trailers, or buses in your farming business, you may have to pay a federal highway motor vehicle use at x See the Institutions for Form 2290 to find out if you owe this tax

noriemployee compensation, interest, rents, veyables, amounts, and pressions You may also have to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-said, deposit-commission, or other similar basis for resale. For details, see the 2005 General Instruc-Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other for Forms 1099, 1098, 5498, and N-2G 2000

If you received cash of more than \$10,000 in one or more related transactions in your farming business, you may have to file Form 8300 For details, see Pub 1544

staiement. If you entered into a reportable ramasedon in 2005, you must file Form SS86 to desclose information if your federal income tax hability is affected by your participation in the transcript with your participation in your are required to file Form SS86 but do not do so. You may also have to pay interest and penalties on any perpublic transaction understatements. For more information on reportable transac-tions, see Reportable Transaction Disclo-sure Statement that begins on page C-1 of the Instructions for Schedule C. Reportable transaction disclosure

# Estimated Tax

or dairy purposes

Cat No. 17152R

tax, you will not be charged a penalty if both of the following apply If you had to make estimated tax payments in 2005 and you underpaid your estimated

Use Schedule F (Form 1040) to report farm income and expenses. File it with Form 1040, 1041, 1065, or 1065-8

This activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more informa-

Additional information. Pub. 223 has samples of filled-in forms and schedules, and lists important dates that apply to farmers

 Your gross farming or fishing income for 2004 or 2005 is at least two-thirds of your gross income

You file your 2005 tax return and pay the tax due by March 1, 2006

For details, see Pub 225

ber (EIN) only if you had a qualified reitrement plan or were required to file an employment, excise, estate, trust, partner, sinp, or alcoid, itobaco, and fireatms tar return If you need an EIN, see the instudents for Form SS4. If you do not have an EIN, kave him D blank.

# Specific Instructions

# Filers of Forms 1041 1065, and 1065-B

Do not complete the block labeled "Social security number (SSN)" Instead, enter your employer identification number (EIN) on line D

## Line B

On line B, enter one of the 14 pnacipal agnoraltural activity codes listed in Part IV on page 2 of Schedule F. Select the code that best describes the source of most of уош ппсотпе

## Line C

payment of an expenditure creates an asset having a useful fife that extends substan-hally beyond the close of the year, it may not be deductable or may be deductable only mpart for the year of the payment. See Pub 2.55 Parts I and II Generally, report income in the year in which you actually or construc-tively received it and deduct expenses in the year you paid them. However, if the If you use the cash method, check the box labeled "Cash" Complete Schedule F.

If you use an acorual method, check the box labeled "Aconal "Complete Schedule F, Parts II, III, and Part I, Ine 11 Generally, report itoome un the year unluck you earned it and deduct expenses in the year. you incurred them, even if you did not pay them in that year. Accrual basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the tuning of deductions based on economic performance. See Pub. 538.

# Part I. Farm Income— Cash Method

Faming syndicates cannot use the cash method of accounting. A faming syndicate may be a partnership, any other

noncorporate group, or an S corporation if

The interests in the husiness have ever been for sale in a way that would require registration with any federal or state

when it is credited to your account or set aside for you to use However, direct payments or counter-cyclical payments re-Investment Act of 2002 are required to be included in income only in the year of aclisted on lines 1 through 10 Generally, in-clude both the cash actually or construicuvely received and the fair market value of goods or other property received for these items Income is constructively received ceived under the Farm Security and Rural In Part I, show income received for items

More than 35% of the loss during any tax year is shared by limited partners or limited entrepreneurs. A limited partner is

or required to be invested in the partnership 'A limited entrepreneur is a person who does not take any active part in manag-

ing the business

one who can lose only the amount invested

If you ran the farm yourself and re-ceived rents based on crop shares or farm production, report these rents as income on

You need an employer identification num

Line D

tual receipt

## Because of Weather-Related Conditions Sales of Livestock

If you sold livestock because of drought. flood, or other weather-related conditions, you can elect to report the uncome from the sade in the year after the year of sale if all of the following apply

 You can show that you sold the live-stock only because of weather-related con-Your main business is farming

Material participation. For the definition of material participation for purposes of the passive activity rules, see the instructions for Schedule C, line G, that began on page C-2. If you meet any of the material participation is sets described in those instructions.

· Your area qualified for federal aid dutions

# Forms 1099 or

spouse is treated as malerially participating in a farming activity if the real property used for farming meets the estate tax rules

for special valuation of farm property passed from a qualifying decedent, and the surviving spouse actively manages the

andedow win starn income. Then, use the following chart to determine where to report the income on Schedule F. Include the Form 1099 or CCC-1099-C amounts in the total amount reported on that hine.	Where to report	. Line 5a	. Line 7b	. Lune 8a		. Line 8a		Line 6a
included with same income inen following chart to determine whe port the income on Schedule F Im Form 1099 or CCC-1099-C amou oral amount reported on that Inc				trance)	D-6601	payments) .	ncultural	ments)
ed whn far ing chart the income of 1099 or CC mount repo		1099-PATR	1099-A	(for crop insurance)	1099-G or CCC-1099-G	(for disaster payments)	(for other agricultural	program payments).
		2	25 25	=	8	=	=	<u>a</u> ,
follor Port 1 Form total	Form	100	0 0	-	0	_		
					-	enerally.	ve activi-	from pas-
					-	ine 36 Generally,	om passive activi-	Income from pas-
					-	lule F, line 36 Generally,	losses from passive activi-	extent of income from pas- For details, see Pub 925
	current year losses from other passive ac- bitities or prior year unallowed passive ac- bitity losses, see the instructions for Form			business, you may have to use Form 8582	_	enter on Schedule F, line 36 Generally,	you can deduct losses from passive activi-	the only to the extent of income from pas- sive activities. For details, see Pub. 925

You may also receive Form 1099-M1SC

# Lines 5a and 5b

total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemption of nonqualified If you received distributions from a cooperstive in 2005, you should receive Form 1099-PATR On line 5a, show your notices and per-unit retain allocations

written notices of allocation. If you re-ceived property as patronage dividends, re-port the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you re-ceived per-unit retains in eash, show the amount of cash. If you received qualified per-unit retain certificates, show the stated dollar amount of the certificates. Show parronage dividends received cash and the dollar amount of qualific written notices of allocation. If you r

patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 5a only If you do not report patronage divi-dends from these tierns as income, you must subtract the amount of the dividend Do not include as income on line 5b rom the cost or other basis of these items

# Lines 6a and 6b

Enter on line 6a the total of the following amounts

Direct payments

 Counter-cyclical payments Price support payments

Market gain from the repayment of a

secured Commodity Credit Corporation (CCC) loan for less than the onginal loan

See Pub 225 for details

you are treated as materially participating in a farming business if you materially par-ticipated 5 of the 8 years preceding your retirement or disability. Also, a surviving

If you are a retired or disabled farmer,

check the "Yes" box

# CCC-1099-G

Payments in the form of materials

Cost-share payments (sight drafts)

Diversion payments

amount

you received, usually reported to you on Form 1099-G. You may also receive Form CCC-1099-G from the Department of Agriculture showing the amounts and types of (such as fertilizer or lime) or services (such as grading or building dams) These amounts are government payments payments made to you If you received Forms 1099 or CCC-1099-G showing amounts pad to you, first determine if the amounts are to be included with farm income Then, use the following clart to determine where to report the income on Schedule Finclude the Form 1099 or CCC-1099-G amounts in the total amount reported on that line

On line 6b, report only the taxable amount For example, do not report the market gain shown on Form CCC.1999. On line 6b if you elected to report CCC loan proceeds as a mome in the year received (see Lines 3 Through 7c on page F.3) No gain results from redemption of the commodity because you previously reported the CCC loan proceeds as income You are treated as repurchasing the commodity for the amount of the loan prayment However, if you did not report the CCC loan ever, if you did not report the CCC loan ever.
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income For example, if you received a Form 1099-MISC for custom farming work, include this amount on line 9, "Cusfor other types of income in this case, re-port it on whichever line best describes the tom hire (machine work) income

ួ

# ines 7a Through 7c

loan proceeds as income However, if you pledge part or all of your production to escure a CCC loan, you can deet to report the loan proceeds as incomen the year you receive them, instead of the year you sell the crop if you make this desthon for made the election in a prior year, report loan proceeds you received in 2005 on line <sup>2</sup>a Commodity Credit Corporation (CCC) Attach a statement to your return showing he details of the loan(s) loans. Generally, you do not report CCC

Forfelted (CC loans, Include the full amount forfelted on line 7b, even if you reported the loan proceeds as income

If you did not elect to report the loan proceeds as meome, also include the forerted amount on line 7c

cortened is different from your basis in the commodity, you may have an entry on line?c

See Pub 2.25 for details on the tax consequences of electing to report CCC loan proceeds as moome or forfeiting CCC

# Lines 8a Through 8d

In general, you must report crop insurance proceeds in the vear you recove flum. Federal crop disaster payments are trasted as crop usurance proceeds. However, if 2005 was the vear of diamage, you can elect to include certain proceeds in income for 2006. To make this election, check the low. on line 8c and attach a statement to your return See Pub 225 for a description of the proceeds for which an electron can be made and for what you must include in your

Generally, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including federal crop disaster payments) the proceeds you received in 2005. Do not include proceeds you elect to include in income for 2006.

crop insurance proceeds you received in 2004 and elected to include in income for 2005

## Line 10

- Blegal federal impation subsidies See
   10
   225 qi,

Form 8864 If you did elect to report the loan pro-ceeds as income, you generally will not have an entry on line °c But if the amount Enter on line 8a the total crop insurance

proceeds you received in 2005, even if you elect to include them in income for 2006 Enter on line 8b the taxable amount of

Enter on line 8d the amount, if any,

Use this line to report income not shown on mes I through 9, such as the following

- you must include the canceled amount in income If a federal agency, financial inst-Benerally, if a debt is canceled or forgiven, · Income from cancellation of debt Bartering income

nuton, or credit union canceled or forgave a debt you owed of \$600 or more, it should send you a Form 1099-C, or similar statement, by January 31, 2006, showing the certan solvent farmers can exclude can-celed qualified farm indebtedness from mcome To find out if you must include any cancellation of debt in income, see Pub 225 amount of debt canceled in 2005. However,

 State gasoline or fuel tax refund you received in 2005

acquired property for resale, certain ex-penses must be included in inventory costs

or capitalized. These expenses include the direct costs of the property and the share of

Capitalizing costs of property. If you produced real or tangible personal property or

were repaid from the deduction.

any indirect costs allocable to that property However, these rules generally do not ap-

ply to expenses of

- The amount of credit for federal tax paid on fuels claimed on your 2004 Foun
- The amount of credit for alcohol used as fuel that was claimed on Form 6478
  - The amount of brodiesel and renewa-ble diesel fuels credit that was clarmed on

3 Replanting certain crops if they were

Raising animals, or

1 Producing any plant that has preproductive period of 2 years or less,

lost or damaged by reason of freezing temveratures, disease, drought, pests, or casu-

> including any section 179 expense deduc-tion, if the business use percentage of any listed property decreased to 50% or less in 2005 Use Form 4797 to figure the recapture See the instructions for Schedule C, line 13, on page C-J for the definition of Any recapture of excess depreciation, hsted property

Exceptions 1 and 2 above do not apply to tax shelters, farmme syndicates, or partnerships method of accounting under section 44" or

required to use the accrual

But you may be able to currently deduct fueing a plant with a preproductive period

rather than capitalize the expenses of pro-

property (other than vehicles) when the husiness use percentage drops to 50% or less. See Pub 946 to figure the amount The inclusion amount on leased listed

1:18

Any recapture of the deduction for dear-fiel vehicles used to your farming business and clear-fiel vehicle refrieling preperty. For details on how to figure re-capture, see Pub. 535

deduct certain preproductive penod ev-penses below

of more than 2 years See Election to

Do not reduce your deductions on lines 12 through 34e by the preproductive period expenses you must capitalize Instead, enter the total amount capitalized in paren-

were 'made to protect you from price changes. These are a form of business in-surance and are considered hedges. If you had a loss in a closed futures contract, enmodify futures contracts if the contracts The gan or loss on the sale of comclose it in parentheses

theses on line 34f. See Preproductive po-If you revoked an election made before penses for anmals, you must continue to apply the alternative depreciation rules to property placed in service while your elec-tion was in effect. Also, the expenses you previously chose to deduct will have to be

nod expenses on page F-6 for details

1989 to deduct preproductive penod ex-

For property acquired and hedging positions established, you must clearly identify on your books and records both the

hedging transaction and the item(s) or ag-gregate risk that is being hedged hedges if they offset losses that already oc-cured. If you bought or sold commodity futures with the hope of making a profit due to favorable proc changes, report the profit or loss on Form 6781 instead of this line Purchase or sales contracts are not true

nod of any plant you produce is more than years, you can elect to currently deduct But you cannot make this election for the costs of planting or growing orthus or almond groves that are incurred before the end of the 4th tax year beginning with the

recaptured as ordinary income when you Election to deduct certain preproductive period expenses. If the preproductive pethe expenses rather than capitalize them

dispose of the animals

Part II. Farm

# Expenses

Do not deduct the following

rax year you planted them in their perma-nent grove. By deducting the preproductive period expenses for which you can make

this election, you are treated as having

made the election

- taxes, insurance, or repairs on your home) that do not produce farm income Personal or hving expenses (such
  - · Expenses of raising anything you your family used

The value of arumals you raised that

 Inventory losses died

holder This election cannot be made by tax shelters, farming syndicates.

be made by the partner or share-

or partners in partnerships required to use

In the case of a partnership or S corporation, the election must

2

the accrual method of accounting under section 447 or 448

> If you were repaid for any part of an expense, you must subtract the amount you

Personal losses

preproductive expenses for plants, any gaan you realize when disposing of the plants is ordinary income up to the amount of the Also, the alternative depreciation rules ap-ply to property placed in service in any tax year your election is in effect. Unless you obtain IRS consent, you must make this election for the first tax year in which you engage in a farming business involving the production of property subject to the capi-talization rules. You cannot revoke this If you make the election to deduct preproductive expenses you deducted election without IRS consent

For details, see Pub 225

of Jo your other deductable farm expenses, your deduction for those supplies may be limize the cost of poultry bought for use in try that would be allowable as a deduction is of the poultry, and (b) deduct the cost of poultry bought for resale in the year you use the cash method of accounting and your prepaid farm supplies are more than 50% of ited Prepard farm supplies include expenses for feed, seed, fertilizer, and similar farm supplies not used or consumed during the year. They also include the cost of poulin a later tax year if you were to (a) capitalyour farming business and deduct it ratably over the lesser of 12 months or the useful Prepaid farm supplies, Generally, sell or otherwise dispose of it

of your other deductible farm expenses in the year of payment. You can deduct the the supplies (other than poultry, which is deductible as explained above). For details and exceptions to these rules, see Pub. 225 If the limit applies, you can deduct pre-paid farm supplies that do not exceed 50°o excess only in the year you use or consume

fleer operations) You cannot use actual ex-penses for a leased vehicle if you previ-ously used the standard mileage rate for You can deduct the actual expenses of nun-ning your car or truck or take the standard mileger let Vou must use actual expenses if you used your vehicle for hire or you used more than four vehicles simultaneously in your farming husiness (such as in that vehicle

You can take the standard muleage rate for 2005 only if you

- Cwned the vehicle and use the stan-dard mileage rate for the first year you placed the vehicle in service, or
  - Leased the vehicle and are using the penod (except the penod, if any, hefore 1998). standard mileage rate for the entire
- Include on line 12 the business portion If you deduct actual expenses
- of expenses for gasolme, oil, repairs, insurance, trres, treense plates, etc., and

Show depreciation on line 16 and rent or lease payments on line 26a

expense a portion of the cost of certain property you bought in 2005 for use in your farming business For details, including when you must complete and attach Form 1562, see the instructions for Schedule C, line 13, on land, hvestock you bought or raised for re-sale, or other property in your inventory Add to this amount your parking fees and tolls, and enter the total on line [2. Do not deduct depreciation, rent or lease payments, or your actual operating expenses If you take the standard mileage rate, multiply the number of business miles driven by 40.5 cents (48.5 cents for business miles driven after August 31, 2005).

You can also elect under section 179 to

If you daim any car or truck expenses (actual or the standard nuleage rate), you Form 4562, Part V. Be sure to attach Form must provide the information requested 4562 to your return

For details, see Pub 463

Line 17

Ine 25 Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a

self-employed person to a dependent care assistance program, complete Form 2141, Parts I and III, to figure your deductible

contributions to that program Do not include on line 17

any centribu-

Deduct contributions to employee benefit programs that are not an incidental part of a

neusion or profit-shanng plan meluded on

conserve soil and water or to prevent ero-sion of land used for faming. These ex-penses include (but are not limited to) the cost of leveling, grading and terracing, con-Deductible soil and water conservation ex-penses generally are those that are paid to tour furrowing, the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets and ponds, the eradication of brush, and the plaining of windbreaks

to a contraction of an any contraction of project person to an accident and health plan or for group-term life treatment. Note that may be able to deduct on Form 1649, him may be able to deduct on Form 1649, him are on behalf of yourself, your spouse, and dependent even if you do not itemaze your deductions. See the instructions for Form 1040, him 2.9, for deads. they are consistent with a conservation plan approved by the Natural Resources Conservation Service of the Department of Agnculture for the area in which your land is located If no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the ex-penses if they were paid or incurred for land used in farming in a foreign country. These expenses can be deducted only of

Do not deduct expenses you paid or in-curred to drain or full wellands, to prepare land for center pivot imgahon systems, or to clear land

If you use the cash method, you cannot deduct when paid the cost of feed your Investock will consume in a later year un-

Line 18

ivestock will consume in a la less all of the following apply

The payment was for the purchase of feed rather than a deposit

• The prepayment had a business purpose and was not made merely to avoid tax Deducting the prepayment will not

matenally distort your income

your gross income from farming (exclud-ing certain gains from ...)... ing certain gains from selling assets such as farm machinery and land). If your conser-vation expenses are more than the limit, the in later tax years. However, the amount deductible for any 1 year cannot exceed the 25% gross income limit for that year. excess can be carned forward and deducted

For details, see Pub 225

If all of the above apply, you can deduct the prepard feed, which is subject to the overall inmt for Prepard farm supplies ex-plained on this page. If all of the above do only in the year it is consumed

# Line 15

Enter amounts paid for oustom hire or machine work (the machine operator nished the equipment)

Line 20

or lease of equipment that you operated vourself Instead, report those amounts on line 26a Do not include amounts paid for rental

Do not include the cost of transportation incured in purchasing livestock beld for resale as freight paid listead, add these costs to the cost of the livestock, and deduct them when the livestock is sold

# Line 16

You can deduct depreciation of buildings. improvements, cars and trucks, machinery, and other farm equipment of a permanent nahire Do not deduct depreciation on your home, furniture or other personal items,

bealth unsurance. Amounts credited to a reserve for self-insurance or premiums paid for a policy, that pays for your lost earnings.

Deduct on this line premums paid for farm business insurance Deduct on line 17 amounts paid for employee accident and

Line 22

due to sickness or disability are not deductible

# Lines 23a and 23b

of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation," rules recuired. your return and receives the right tax Treat-ment. These rules could affect how much interest you are allowed to deduct on Schedule F. rou to altocate (classify) your interest exsense so it is deducted on the correct line of interest allocation rules. The tax treatment

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. See Pub. 535 for details

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in your farming husiness, see Pub. 535 to figure the amount to include on lines 23a and 23b

real property used in your farming business (other than your main home), enter on line 23th the interesty you paid for 2005 to banks or other financial institutions for which you coeved a Porm 1098 (or similar statements). If you do not receive a Porm 1098, enter the interest on line 236. How to report. If you have a mortgage on

If you paid more mortgage interest than is shown on Form 1098, see Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 23ta. Attach a gatement to your return explaning the difference and enter "See attached" in the margin next to line 23a

(other than your spouse if you file a joint return) were lable for and paid interest on the mortgage and the other person received the Perm 1998, include your share of the interest on line 23b. Attach a statement to your return showing the name and address of the person who received the Form 1098 in the margin next to line 23b, enter "See attached" you and at least one other person

Do not deduct interest you prepaid in 2005 for later years, include only the part that applies to 2005

## Line 24

Do not include amounts paid to yourself Reduce your deduction by the amounts claimed on Enter the amounts you paid for farm labor

- Form 5884, Work Opportunity Credit hne
- Form S844, Empowerment Zone and Renewal Community Employment Credit, line 2. Form 5884-A, Hurncane Katrina Em-ployee Retention Credit, Inie 2,
  - Form 8845, Indian Employment Credit, line 4, and
    - Form 8861, Welfare-to-Work Credit

Include the cost of boarding farm labor but not the value of any products they used

from the farm. Include only what you paid household help to care for farm laborers



such as personal use of a ear, do not uclude in farm labor the amounts you depreciated or deducted elsewhere If you provided taxable fringe

# Line 25

employee pension, profit-sharing, or annu-ity plans. If the plan included you as a self-employed person, enter combinitions made as an employer on your behalf on Form 1040, line 28, not on Schedule F Enter your deduction for contributions to

Generally, you must file the applicable form listed below if you maintain a pension, profit-shanng, or other funded-deferred compensation plan. The filing not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these requirement is not affected by whether or orms

one-participant plan A one-participant plan is a plan that only covers you (or you and your spouse) Form 5500. File this form for a plan that is Form 5500-FZ. File this form for not a one-participant plan (see below)

For details, see Pub 560

# Lines 26a and 26b

more, you may have to reduce your deduction by an inclusion amount. See Leasing a Car in Pub. 463 to figure your inclusion. If you rented or leased vehicles, machinery, or equipment, enter on line 26a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or amount

Enter on line 26b amounts paid to rent or lease other property such as pasture or farmland

## Line 27

Enter amounts you paid for repairs and maintenance of farm buildings, machinery, and equipment You can also include what you paid for tools of short hie or maintail cost, such as shovels and rakes Do not deduct repairs or maintenance on

# Line 31

You can deduct the following taxes on this

 Real estate and personal property taxes on farm business assets

 Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages and any federal unemployment tax paid Federal highway use tax

Do not deduct the following taxes on this line

Federal moome taxes, including your self-employment tax. However, you can deduct one-half of your self-employment tax on Form 1040, line 27

Estate and gift taxes

improvements, Taxes assessed for such as paving and sewers

election does not apply to estates and frusts. For defails, see Pub. 225. For amortization that begins in 2005, you must complete and attach Form 4562.

ber property. The amortization election does not apply to trusts and the expense

or incurred in 2005, for each qualified tim-

Legal and professional fees. You can deduct on this line fees for tax advice related to your farming business and for the prepa-

to your farming business and for the preparation of the tax forms related to your farm-Iravel, meals, and entertalnment. Gener-

ing business

· Taxes on your home or personal use

property

State and local sales taxes on property purchased for use in your farming business Instead, treat these taxes as part of the cost

of the property

• Other taxes not related to your farm-

# Line 32

meals and entertanment But there are exceptions and limitations See the instructions for Schedule C, lines 24a and 24b, that begin on page C-5

Preproductive period expenses. If you had

ally, you can deduct expenses for farm business travel and 50% of your business

Enter amounts you pad for gas, electrony, water, etc., for brainess use out the farm. Do not unclude personal utthins. Vest cannot deduct the base rate uncluding taxes; of the first electrone fine into your residence, even if you use it for your framing busis ness. But you can deduct expenses you pad for your farming busises site at a more than the cost of the base rate for the first phone line. For example, if you had a section of those had been that you can deduct the business percentage of the charges for that line, including the base rate charges.

# Lines 34a Through 34f

Include all ordinary and necessary farm ex-penses not deducted elsewhere on Schedule F, such as advertising, office supplies, etc Do not include futes or penalties paid to a government for violating any law

activity that was not allowed as a deduction last year because of the at-risk rules is treated as a deduction allocable to this activity in 2005 At-risk loss deduction. Any loss from this

Bad debts. See Pub 535

began in 2005, you can elect to deduct up to \$5,000 for certain business start-up costs. This limit is reduced by the amount by which your start-up costs exceed \$50,000. You can elect to amortuze any remaining qualified business start-up costs over 15 years For details see Pub 225. For amortuze attorn that begans in 2005, you must com-Business start-up costs. If your business olete and attach Form 4562

Business use of your home. You may be able to deduct certain expenses for business use of your forms, subject to limitations. Use the worksheet in Pub 587 to figure your allowable deduction. Do not use Form 8829.

Ckan-fuel vehicles and clean-fuel vehicle refueling property. You may be able to deduct part of the cost of qualified clean-fuel vehicle property used in your farming busi-ness and qualified clean-fuel vehicle refueling property See Pub 535

Forestation and reforestation costs. You can elect to amortize certain forestation and reforestation costs over 84 months. You

claim to the amount you could actually lose can also elect to expense up to \$10,000 (\$5,000 if marned filing separately) of certain forestation and reforestation costs paid

Check hox 37b if you have amounts for uch you are not at risk in this activity, such as the following

Nonrecourse loans used to finance the activity, to acquire properly used in the activity, or to acquire the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for octain nonrecourse tinancing boryweed by you in connection with holding real property.

 Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee. stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability)

the activity, other than as a creditor, or who is related under section 465(b)(3) to a person (other than you) having such an interest Amounts borrowed for use in the activity from a person who has an interest in

check box 37a and enter your loss on line 36. But if you checked the "No" box on line E. you may need to complete Form 8582 to figure your allowable loss to enter on line 36 See the Instructions for Form 8582. If all amounts are at risk in this business

preproductive period expenses in 2005 and you decoded to captulate them, you must enter the total of these expenses in parenties to the 14f and enter "2634" in the sages to the feel of the total Subtract the amount on line 34f from the total of lines 12 through 34e. Enter the result on line 35

For details, see Capitalizing costs property on page F-3 and Pub 225

toons for Form 8582. If your at-risk amount is zero or less, enter -0- on line 36. Be sure to attach Form 6198 to your entur. If you checked box 37b and you do not attach. Form 6198, the processing of your tax reto defermine the amount of your deductible loss and enter that amount on line 36. But if you checked the "No" box on line E, your loss may be further limited. See the Instruc-If you checked box 37b, see Form 6198 The first press are alternative press, you and deduct this year may be limited 16 to 10 mer? There entering you this so on this 36 If you checked the "Yo" box on Schedule F. Ilue E. also see the Instructions for Form SSS Enter the net point for deductible loss here and on Form 1040, line 18, and Schedule SE. Line 1 Estates and trusts should enter the net profit or deductible loss here and on Form 1041, line 6 Partireships should stup here and enter the profit or deductible loss here and on Form 1041, line 6 Partireships should stup here and enter the profit or loss on this line and on Form 1065. Line 5 (or Form 1065-B, line 7)

If you have a loss, the amount of loss you

ine 36

Any loss from this activity not allowed for 2005 because of the at-risk rules is treated as a deduction allocable to the activturn may be delayed ity in 2006

For details, see Pub 925 and the Instructions for Form 6198

If you have a net profit on line 36, thus amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See the instructions for Form 1040, lines 66a and 66b, for

### Income—Accrual Part III. Farm Method

moome when you earn it, not when you receive it Generally, you must include animals and crops in your urventory if you use this method. See Pub. 225 for exceptions, If you use an accrual method, report farm inventory methods, how to change methods

At-risk rules. Generally, if you have a loss from a farming activity and amounts in the activity for which you are not at risk, you will have to complete Form 6198 to figure your allowable loss. The artisk rules generally inmit the amount of loss (including loss on the disposition of assets) you can

-ine 37

of accounting, and for rules that require certain costs to be capitalized or included in

# See the instructions for lines 5a through 7c that begin on page F-2 Lines 39a Through 41c

See the instructions for line 10 on page F-3 Line 44

for the information on this form to carry out the Internal Revenue laws of the United States You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of Paperwork Reduction Act Notice. We ask tax You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103

indvidual taxpayers filing this form is in-cluded in the estimates shown in the in-structions for their individual income tax return. The estimated burden for all other The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for taxpayers who file this form is approved under OMB control numbers 1545–1975 and 1545-1976 and is shown below

hr, 5 mm 1 hr. 2 mm Learning about the law or Recordkeeping the form

2 hr , 52 mm Copying, assembling, and Preparing the form

40 mm

sending the form to the IRS

tions for making this form simpler, we would be kappy to hear from you. See the instructions for the tax return with which this form is filed. If you have comments concerning the accuracy of these time estimates or sugges-

9.

deduction with the \$1,000 from his 2002 Form 1040, line 41. The result is a negative \$8,000, John's 2002 taxable mounte, which be enters as a positive amount on line 1 of the 2002 worksheet



# 2005 Instructions for Schedule

## Averaging for Farmers and ncome

# **General Instructions** Prior Year Tax Returns

Fishermen

You may need copies of your original or amended income tax returns for 2002, 2003, and 2004 to figure your tax on Schedule J. If you do not have copies of hose returns, you can get them by filing Form 1506. There is a \$39 fee for each repal place of business, or tax records are located in a Presidentially declared disaster area, the fee will he waived If you want a tee transcript of your tax return, use Form See your Form 1040 instruction Keep a copy of your 2005 income tax re-turn for use in 2006, 2007, or 2008 turn requested. If your main home, princibooklet to find out how to get these forms 1506-T

# Definitions

the trade or business of cultivating land or raising or harvesting any agricultural or Farming business. A farming business is nerneuthural commodity. This includes

- Operating a nursery or sod farm,
- Raising or harvesting of trees bearing fruits, nuts, or other crops,
- engreen trees that are more than 6 years old 3 Raising ornamental frees (but not evwhen severed from the roots),
- 4 Raising, shearing, feeding, caring for, ranning, and managing animals, and
- 5 Leasing land to a tenant engaged in a farming business, but only if the lease payments are (a) based on a share of the enant's production (not a fixed amount), md (b) detemuned under a written agree-nent entered into before the tenant begins againficant activities on the land

A famung business does not include

- Contract harvesting of an agricultural or hortscultural commodaty grown or raised
- Merely buying or reselling plants or mmals grown or raised by someone else

less than the full amount, depending on thow the amount you include on line 2 af-fects your tax bracket for the current and pnor 3 tax years trade or business of fishing in which the fish harvested, either in whole or in part. Fishing business. A fishing business is the are intended to enter commerce or enter commerce through sale, barter, or trade

 The catching, taking, or harvesting of 2 The attempted catching, taking, or

fish,

This includes

an equal portion of the net capital gain to you had a capital loss that resulted in a cap-ital loss carryover to the next tax year, do Your elected farm moome cannot exceed your taxable moome. Also, the portion capital gain cannot exceed the smaller of your total net capital gain or your net capiing business. If your elected farm income includes net capital gain, you must allocate each of the base years. If, for any base year, of your elected farm income treated as a net tal gain attributable to your farming or fishnot reduce the elected farm income allocated to that hase year by any part of the

4 Any operations at seam support of, or

taking, or harvesting of fish, or

 Any other activity which can reasonably be expected to result in the catching.

harvesting of fish

in preparation for, any activity described in

(1) through (3) above

The word fish means fintish, mollusks crustaceans, and all other forms of marme animal and plant life other than marine A fishing business does not include any

₽

scientific research activity which is con-ducted by a scientific research vessel

manimals and birds

See Regulations section 1 1301-1 for more

Additional Information

losses, and deductions from farming or fishing are reported Generally, income, gains wages and other compensation you

- corporation engaged in a farming or Form 1040, line 7, to the extent of received as a shareholder in an S
  - Schedule C or C-EZ. fishing business

Specific Instructions

- Schedule D.
- Schedule E, Part II, Schedule F.
  - Form 4.797, and Form 4835

## Line 4

ing. This includes all income, gains, losses, and deductions attributable to any farming

or fishing business. However, it does not

include gain from the sale or other disposi-

non of land

To figure elected farm moome, first figure

Elected Farm Income

Line 2

your taxable income from farming or fish

D Tax Worksheet in the 2005 instructions for Schedule D Enter the tax on lane 1 Figure the tax on the amount on line 3 using Capital Gain Tax Worksheet from the 2005 Instructions for Form 1040, or the Schedule 2005 Tax Table, Tax Computation Worksheet, or Qualified Dividends and

of your taxable income from farming or fishing that you elect to include on line 2

Your elected farm income is the amount

You do not have to melude all of your tax-able moonse from farming or fishing on line

Cat No 25514J

Use Scheduld J (Form 1040) to elect to figure your 2005 tax by averaging, over the previous 3 years (base years), all or part of your 2005 taxable income from your trade or business of 2 It may be to your advantage to include farming or fishing. This election may gave you alower tax if your 2005 income from farming This election does not apply when figuring your alternative minimum tax on Form 6251 Also, you do not have to recompute, hecause of this election, the tax hability of any minor child who was required to use your tax rates in the prior years or fishing is high and your taxable income for one or more of the 3 prior years was low

2004 (that is, you entered the amount from that Schedule J, Inte 22, on Form 1040, line 43, or on Form 1040N), enter on line 5 the 2003 but not 2004, enter on line 5 the amount from your 2003 Schedule J, line 15 the amount from your 2002 Schedule J, line If you used Schedule I to figure your tax for If you used Schedule J to figure your tax for 2002 but not 2003 nor 2004, enfer on line 5 amount from your 2004 Schedule J, line 11

had a \$3,000 net capital loss deduction on Schedule D, line 18 (which was also en-tered on Form 1040, line 13), a \$7,000 loss

When John filed his 2002 tax return, he

taxable income before subtracting exemptons shown on your 2002 Form 1040, line 39 for as previously adjusted), was less

extent it did not reduce your capital loss carryover to 2003. This could happen if the

If you used Schedule I to figure your tax for

lowed for income averaging purposes to the

than zero. Enter the amount by which your 2002 capital loss carryover to 2003 (the sum of your short- and long-term capital

loss carryovers) exceeds the excess of the loss on your 2002 Schedule D, hne 17, over John carned back the 2003 NOL to 2002, he refigured his 2002 capital Joss carryover

to 2003 as \$7,000 John adds the \$3,000 from Schedule D, line 18, and the \$7,000

tal loss carryover to 2003 However, when

the loss on your 2002 Schedule D, Ime 18 If you had any net operating loss (NOL,) carrybacks to 2002, be sure you refigured

on Schedule D, line 17, and a \$4,000 capi-

carryover. He subtracts from the result the \$7,000 loss on his Schedule D, line 11, and

enters \$3,000 on lane 2 of the worksheet

John had \$1,000 of taxable income in tyback. The \$3,000 of exemptions and

2002 that reduced the 2003 NOL car-\$3,000 net capital loss deduction also reduced the amount of the 2003 NOL car-

and carrybacks to 2002 that were not used in 2002 and were carried to years after

and 2004 without using Schedule J, enter on line 5 the taxable income from your worksheet below to figure the amount to 2003. by the IRS, an amended return, etc.) But 11 2002 tax return (or as previously adjusted that amount is zero or less, complete the If you figured your tax for 2002. enter on line 5

the amount of that NOL as figured on the 2002 Form 1045, Schedule A. Jine 27, you filed with Form 1045 or Form 1040X. If

you did not have an NOL for 2002, enter the portion, if any, of the NOL carryovers

Line 3. If you had an NOL for 2002, enter

your 2002 capital loss carryover to 2003

your TeleFile Tax Record if you did not file a tax return for 2002, use the amount you would have reported as your taxable return Be sure to keep all your records for 2002 for at least 3 years after April 17, 2006 for the date you file your 2005 tax If you filed your 2002 tax return using income had you been required to file a tax TeleFile, enter the taxable income from

come averaging for 2002, 2003, nor 2004 For 2005, John has \$18,000 of elected farm

income on line 2. The taxable income before subtracting exemptions on his 2002 Form 1040, line 39, is \$4,000 A deduction

Example. John Farmington did not use in-

available to carry to 2004 and later years, as shown on his 2003 Form 1045, Schedule B.

ine 9 John enters the \$2,000 on line 3 of the worksheet, and \$5,000 on line 4. He then subtracts the \$5,000 from the \$8,000 une 5 of the worksheet. He enters a negaive \$3,000 on Schedule J, line 5 He com-

ryback: Therefore, only \$2,000 was

# Instructions for 2002 Taxable Income Worksheet

for exemptions of \$3,000 is shown on line 40, and line 41, taxable income, is \$1,000 However, John had a \$22,200 NOL in 2003. S9,000 of which was remaining to carry to 2002 after the NOL was carried back to 2001. To complete line 1 of the

Line 2. Any net capital loss deduction on your 2002 Schedule D, line 18, 1s not al-

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bines that amount with the \$6,000 on Schedule J, lune 6, and enters \$3,000 on Schedule J, lune =

on line 1 and enters the result, \$3,000, on

# 2002 Taxable Income Worksheet—Line 5

Complete thus worksheet if you did not use Schedule J to figure your tan for both 2003 and 2004 and your 2002 taxable meame was zero or less. See the instructions above before completing this worksheet

- Figure the taxable income from your 2002 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2002, do not include any NOL carryovers or carrybacks to 2002. Enter 2. If there is a loss on your 2002 Schedule D, line 18, add that loss (as a positive the result as a positive amount
  - amount) and your 2002 capital loss carryover to 2003. Subtract from that sum the amount of the loss on your 2002 Schedule D, Inne 17, and enter the result
- positive amount the portion, if any, of the NOL carryovers and carrybacks to 2002 that were not used in 2002 and were carried to years after 2002. If you had an NOL for 2002, enter it as a positive amount. Otherwise, enter as a
- Subtract line 4 from line 1. Enter the result as a negative amount on Schedule J, line 5 4. Add lines 2 and 3

# 2002 Tax Rate Schedules—Line 8

edule \—(	sentyour 200	Schedule V-C se 11 your 2002 thing status was single	Supple			Married fluing separately	separately		
If Schedule J. hne T. 18 Over—	But not over —	Enter on Schedule J. Ine 8		of the amount over—	If Schedule J, line 7, is Over—	But not over—	Enter on Schedule J, Ime S		of the amount over—
8	000°9\$		119%	8	80	\$6,000		10%	80
6,000	27,950	\$600.00 ÷	15%	6,000	0000	23,350	\$600.00 +	15%	6,000
9.6	000	3,892,50 +	17%	27,950	23,350	56,125	3,202.50 +	7.2%	23,350
002.19	141,250	14,625,00 +	30%	67,700	56,425	85,975	12,132.75 +	30%	56,425
141,250	307,050	36,690.00 +	35%	141,250	\$5,975	153,525	20,997.75 +	35%	85,975
307,050		94,720.00 +	38.6%	307,050	153,525		14,640.25 +	38.6%	153,525
edule Y-1-	Lise of your 21 filing jointly	Schedule Y-1—Use if your 2002 filing status was Married filing Jointly or Qualifying widow(er)	as Marrie ow(er)	P.	Schedule Z—l	Use if your 2002 household	Schedule Z.—Use if your 2002 filing status was Head of household	lead of	
If Schedule J.		Enter on		of the	If Schedule J,		Enter on		of the
bne 7, 18	But not	Schedule J,		amount	line 7, 18	But net	Schednle J,		amount
Cher-	0167	line S		- Jano	- Cret	- J240	line S		Jano.
S	\$12,000		10%	8	SO	\$10,000		10%	3
12,000	46.T00	\$1,200.00 +	%51	12,000	10,000	37,450	S1,000.00 +	15%	10,000
46,700	112,850	+ 0030+9	27%	46,700	37,450	96,700	5,117.50 +	27%	37,450
12,850	171,950	24,265,50 +	30%	112,850	96,700	156,600	21,115.00 +	30%	96,700
1,950	30,050	+1,995.50 +	35%	171,950	156,600	307,050	39,085.00 +		156,600
050		89.280.50 +	38.6%	307.050	307,050		91,742,50 +	•	307,050

Line 8

If line " is zero, enter -0- on line 8 Otherwase, figure the tax on the amount on line

The 2002 Tax Rate Schedules above.

• The 2002 Capital Gain Tax Worksheet below, or

rbut use the 2002 Tax Rate Schedules above instead of the 2002 Tax Table when The Schedule D you filed for 2002 figuring the tax on Schedule D, lines 25 and Use this worksheet only if you entered capital gain distributions directly on line 13 of your 2002 Form 1040 (or line 10 of your 2002 Form 1040A) and checked the box on that line and elected farm income included on Schedule I, lines 5 and 6, does not include any

2002 Capital Gain Tax Worksheet -- Line 8

Figure the tax on the amount on line 3. Use the 2002 Tax Rate Schedules above

 \$27,950 if single for 2002, \$46,700 if married filing jointly or qualifying widow(er), \$23,350 if mamed

The amount on line 1 above or

Enter the smaller of

filing separately, or \$37,450 if head of household

Enter the amount from bne 3 Multiply line 7 by 10% (10) Enter the amount from line 7

Amount from your 2002 Form 1040, line 13 (or Form 1040A, line 10)

Amount from Schedule J. line

net capital gain

Subtract line 2 from line 1 If zero or less, enter -0-

lines 15 and 36)

39, or on the Schedule D Tax Worksheet,

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less See the instructions above before completing this worksheet

2. If there is a loss on your 2003 Schedule D. line 18, add that loss (as a positive the result as a positive amount

If you had an NOL for 2003, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2003 that were not used in 2003 and were carried to years after 2003 Subtract line 4 from line 1. Enter the result as a negative amount on Schedule J, line 9

that Schedule J, line 22, on Form 1040, line 43, or on Form 1040X), enter on line 9 the 2003 but not 2004, enter on line 9 the amount from your 2003 Schedule I, line 3 f you used Schedule J to figure your tax for 2004 (that is, you entered the amount from amount from your 2004 Schedule J, line 15 If you used Schedule J to figure your tax for

If you figured your tax for hoth 2003 and 2004 without using Schedule J, enter 2003 tax return (or as previously adjusted by the IRS, an amended return, etc.) But of on line 9 the taxable mounte from your that amount is zero or less, complete the worksheet below to figure the amount to enter on line 9

Line 3. If you had an NOL for 2003.

tal loss carryover to 2004

return Be sure to keep all your records for 2003 until at least 3 years after April 17, 2006 for the date you file your 2005 tax your TeleFile Tax Record If you did not file a tax return for 2003, use the amount If you filed your 2003 tax return using FeleFile, enter the taxable income from you would have reported as your taxable ncome had you been required to file a tax

Instructions for 2003 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 2003 Schedule D, line 18, is not alowed for income averaging purposes to the

He also had a \$7,000 capital loss carryover to 2004. John adds the \$3,000 from Schedule D, line 18, and the \$7,000 carryover. He had a \$3,000 net capital loss deduction on Schedule D, line 18 (which was also en-When John filed his 2003 tax return, he tered on Form 1040, line 13a), and a \$7,000 loss on Schedule D, line 17a (as adjusted) tive amount on line 1 of the 2003 worksum of your short, and long-lerm capital loss carryovers) exceeds the excess of the loss on your 2003 Schedule D, line I 7a, over the loss on your 2003 Schedule D. line 18 If you had any NOL carrybacks to 2003, be sure you refigured your 2003 capirazable income before subtracting exemptions shown on your 2003 Form 1040, line 38 (or as previously adjusted), was less extent it did not reduce your capital loss carryover to 2004. This could happen if the than zero. Enter the amount by which your 2003 capital loss carryover to 2004 (the

subtracts from the result the \$7,000 loss on

his Schedule D, line 17a, and enters \$3,000

on line 2 of the worksheet

Form 1015, Schedule A. Inne 27 Of the \$33,000 negative taxable income, the \$3,000 capital loss deduction, and his \$4,750 standard deduction were not allowed in figuring the NOL. John had a John enters \$22,200 on line 3 of the worksheet, the 2003 NOL from his 2003 \$22,200 loss on his 2003 Schedule F, the \$3,050 deduction for exemptions, only other item on his 2003 tax return the amount of that NOL as figured on the 2003 Form 1045, Schedule A, line 27, you filed with Form 1045 or Form 1040X If you did not have an NOL for 2003, enter in 2003 and were carried to years after 2003 Example. John Farmington did not use income averaging for 2002, 2003, nor 2004. The taxable income before subtracting exemptions on his 2003 Form 1040, Jine 38. the portion, if any, of the NOL carryovers and carrybacks to 2003 that were not used

negative \$1,800 on Schedule J, line 11 lf to light to he will enter the negative \$1,800 enters \$25,200 on line 4 and ters \$6,000 on Schedule J, line 10, and a amount on his 2006 Schedule J as his 2003 taxable income for income averaging pur-\$7,800 on line 5. He enters \$7,800 as a negative amount on Schedule J. Ime 9. He en-John

is a negative \$29,950. A deduction for exemptions of \$3,050 is shown on line 19, and line 40, taxable income, is limited to zero. John subtracts from the \$29,950 loss.

the \$3,050 deduction for exemptions. The result is a negative \$33,000, John's 2003 taxable income, which he enters as a post

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Complete this worksheet if you did not use Schedule I to figure your tax for 2004 and your 2003 taxable income was zero or

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2003 Taxable Income Worksheet -- Line 9

Figure the taxable income from your 2003 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2003, do not include any NOL carryovers or carrybacks to 2003. Enter

amount) and your 2003 capital loss carryover to 2004. Subtract from that sum the amount of the loss on your 2003 Schedule D, line 17a, and enter the result

۲i

Add lines 2 and 3

: 拉兰丝

Figure the tax on the amount on line 1. Use the 2002 Tax Rate Schedules above

Subtract line 10 from line 9 If zero or less, enter -0- and go to line 13

Multiply line 11 by 20% (.20)

Add lines 4, 8, and 12

Subtract line 6 from line 5. If zero or less, enter -0- and go to line 9.

Enter the smaller of line 1 or line 2

Tax. Enter the smaller of line 13 or line 14 here and on Schedule 1, line 8

2 =

the portion, if any, of the NOL carryovers and carryhacks to 2004 that were not used in 2004 and were carned to years after

you did not have an NOL for 2004, enter

2006 (or the date you file your 2005 tax

return, if later)

Instructions for 2004 Taxable

Income Worksheet

Example. John Farmington did not use income averaging for 2002, 2003, nor 2004 The taxable income before subtracting exemptions on his 2004 Form 1040, line 40, is a negative \$1,000. This amount includes an NOL deduction (NOI.D) on his 2004 Form 1040, line 21, of \$2,000. The \$2,000 is the portion of the 2003 NOL that was See the examples on pages J-2 and J-4 A deduction for exemptions of \$3,100 is taxable moome, is limited to zero John does not have an NOL for 2004 John subfor exemptions. The result is a negative \$4,100, John's 2004 taxable meome, which

2004

Line 12

If line 11 is zero or less, enter -0- on line 12 Otherwise, figure the tax on the amount on

 The 2003 Tax Rate Schedules below, ine 11 using

2003 Tax Rate Schedules-Line 12

Schedule X-Use 1f your 2003 filing status was Single

 The 2003 Qualified Dividends and Capital Gain Tax Worksheet on page J-6. oī

 The Schedule D you filed for 2003 (but use the 2003 Tax Rate Schedules below instead of the 2003 Tax Table when

figuring the tax on Schedule D. Innes 50 and 52, or on the Schedule D Tax Worksheet, Innes 48 and 50)

# Line 13

2004 (that is, you entered the amount from that Schedule J. line 22, on Form 1040, If you used Schedule I to figure your tax for line 43, or on Form 1040N), enter on line

able moome from your 2004 tax return (or as previously adjusted by the IRS, an amended return, etc.) But if that amount is zero or less, complete the worksheet on If you did not use Schedule J to figure 13 the amount from that Schedule J, line 3 your tax for 2004, enter on line 13 the tax-

page J-7 to figure the amount to enter on line 13 If you filed your 2004 tax return using leFile, enter the taxable income from your TeleFile Tax Record 1f you did not file a tax return for 2004, use the amount TeleFile,

Enter on Schedule J, lure 12

But not \$7,000 28,400 57,325 87,350 155,975

If Schedule

hne 11, 18

amount over--

Enter on Schedule J, Ime 12

But not

hne il. 18 Over—

If Schedule J,

-Javo

20

Schedule Y-2-Use if your 2003 filing status was

Married filing separately

your 2001 Schedule D, Jine 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2005. This could happen if the Line 2. Any net capital loss deduction on taxable moome before subtracting exemptions shown on your 2004 Form 1040, line 40 (or as previously adjusted), was less than zero Enter the amount by which your 2004 capital loss carryover to 2005 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2004 Schedule D, line 16, over the loss on your 2004 Schedule D, Ime 21

remaining from 2002 to be carned to 2004

shown on Form 1040, line 41, and line 42,

Line 3. If you had an NOL for 2004, enter the amount of that NOL as figured on the 2004 Form 1045, Schedule A, Inne 24, you filled with Form 1045 or Form 1040X. If

you would have reported as your taxable moome had you been required to file a tax return Be sure to keep all your records for 2004 until at least 3 years after April 17,

7,000 28,400 57,325 87,350 155,975

15% 25% 28% 33% 35%

\$700.00 + 3,910.00 + 11,141.25 + 19,548.25 + 42,194.50 +

7,000 28,400 57,325 87,350 155,975

28,400 68,800 143,500 311,950

34,926.00 +

311,950

10% 15% 25% 28% 33% 35%

\$700.00 + 3,910.00 + 14,010.00 +

28,400 68,800 143,500

\$0 7,000 28,400 68,800

\$7,000

tracts from the \$1,000 negative amount on Form 1040, June 40, the \$3,100 deduction

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2003 Qualified Dividends and Capital Gain Tax Worksheet—Line 12

 You entered (a) qualified dividends on your 2003 Form 1040, line 9h (or your 2003 Form 1040A, line 9h) or (b) capital gain dismbutions directly on your 2003 Form 1040, line 13a (or your 2003 Form 1040A, line 10a) and checked the box on that line, and Your elected farm income on Schedule 1, lines 9 and 10, does not include any net capital gain. Use this worksheet only if

10,000 38,050 98,250 159,100 311,950

10% 15% 25% 28% 33% 35%

\$1,000.00 + \$2,07.50 + \$0,257.50 + \$37,295.50 + \$87,736.00 +

38,050 98,250 159,100 311,950 \$10,000

\$0 10,000 38,050 98,250 159,100 311,950

10% 15% 25% 28% 33% 35%

56,800 114,650 174,700 311,950

\$0 14,000 56,800 114,650 174,700 311,950

22,282,50 + 39,096,50 + 84,389,00 +

14,000 114,650 174,700 311,950

\$1,400.00 + 7,820.00 +

of the amount over --

Enter on Schedule 1, Irre 12

But not

If Schedule 1

line 11, 18

of the amount over—

Enter on Schedule J, line 12

But not

line 11, 18°

Over -

If Schedule J,

\$14,000

Schedule Z.—Use if your 2003 filing status was Head of household

Schedule V-1—Use if your 2003 filing status was Married filing jointly or Qualifying widow(er)

Enter the total of the amounts from your 2003 Form 1040, have 9b Amount, if any, from your 2003 Form 4952, line 4g
 Subtract line 3 from 2. If zero or less, enter -0and 13a (or Form 1040A, Innes 9b and 10a) The amount on line 1 above or Amount from Schedule J, line 11 Enter the smaller of:

 \$56,800 if marned filing jointly or qualifying widow(er) for 2003, \$28,400 if single or marned filing separately, or \$38,050 of head of household

Subtract line 6 from line 5 If zero or less, enter -0- and go to line 13 8. Enter the total of the amounts from your 2003 Form 1040, lunes Subtract line 4 from line 1. If zero or less, enter -0-9b and 13b (or Form 1040A, lines 9b and 10b) Enter the smaller of line 7 or 8

Subtract line 14 from line 13 If zero or less, enter -0- and go to line 23 Enter the smaller of line 7 or 8
 Multiply line 8 by 5% (05)
 Subtract line 9 from line 7. If zero, go to line 13
 Multiply line 11 by 10% (10) Enter the smaller of line 1 or line 4 Enter the amount from hne 7 51 4 51 51

9 2

> ≓ Ξ

> > Enter the total of the amounts from your 2003 Form 1040, lines Enter the amount from line 9 (1f line 9 1s blank, enter -0-) Subtract line 19 from line 15 If zero, go to line 23 9b and 13b (or Form 1040A, lunes 9b and 10b) Enter the smaller of line 15 or line 18 17. Enter the amount from line 9 (riffl. 18. Subtract line 17 from line 16. Bear the smaller of line 15 or hin burlaph line 19 by 1.9% (15).
> > 21. Subtract line 19 by 1.9% (15).
> > 22. Multiply line 21 by 20% (20).
> > 23. Figure the ax on the amount on h. 24. Figure the tax on the amount on h. 25. Figure the tax on the amount on h. 26. Tax. Enter the smaller of line 24.

12. <u>06</u> 20.

71. 3

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Figure the tax on the amount on line 1. Use the 2003 Tax Rate Schedules on page 1-5 Tax. Enter the smaller of line 24 or line 25 here and on Schedule J, line 12 Figure the tax on the amount on line 6. Use the 2003 Tax Rate Schedules on page 1-5 Add lunes 10, 12, 20, 22, and 23

# 2004 Taxable Income Worksheet—Line 13

Omplete this worksheet if your 2004 taxable income is zero or less. See the instructions that begin on page J-6 before completing this worksheet

1. Figure the taxable income from your 2004 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2004, do not include any NOL carryovers or carrybacks to 2004. Enter

amount) and your 2004 capital loss carryover to 2005. Subtract from that sum the If there is a loss on your 2004 Schedule D, line 21, add that loss (as a positive amount of the loss on your 2004 Schedule D, line 16, and enter the result the result as a positive amount

If you had an NOL for 2004, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2004 that were not used in 2004 and were carried to years after 2004 Add lines 2 and 3 Subtract line 4 from line 1. Enter the result as a negative amount on Schedule J, line 13

he enters as a positive amount on line 1 of the 2004 worksheet When John filed his 2004 tax return, he had a \$3,000 net capital loss deduction on

2004 and did not have an NOL carryover from 2004 available to carry to 2005 and later years. The NOLD for 2004 of \$2,000. was reduced to zero because it did not ex-ceed his modified taxable income of \$4,000 Modified taxable income is figured hy adding back the \$3,000 net capital loss deduction and the \$3,100 of exemptions to \$1,000 on line 4 and \$3,100 on line 5 He enters \$3,100 as a negative amount on Schedule J, line 13 He enters \$6,000 on Schedule J, line 14, and \$2,900 on Schedule J. Ime 15 If he uses Schedule J to figure his tax for 2006, he will enter \$2,900 on his negative taxable income (figured without regard to the NOLD) of \$2,100 John enters 2006 Schedule J as his 2004 taxable in-

> Schedule D. line 21(which was also entered on Form 1040, line 133, a \$7,000 loss on Schedule D. line 16, and a \$5,000 capital loss carryover to 2005 (his 2004 capital loss carryover to 2005 was \$5,000, not \$4,000, because the amount on his Form 1040, line 40, was a negative \$1,000) John and the \$5,000 carryover. He subtracts

If line 15 is zero or less, enter -0- on line 16 Otherwise, figure the tax on the amount on

# Line 16

The 2004 Tax Rate Schedules below.

 The 2004 Schedule D Tax Worksheet tbut use the 2004 Tax Rate Schedules be-low instead of the 2004 Tax Table when figuring the tax on the Schedule D Tax Worksheet, lines 34 and 36)

 The 2004 Qualified Dividends and Capital Gain Tax Worksheet on page J-8.

# 2004 Tax Rate Schedules -- Line 16

come for income averaging purposes

from the result the \$7,000 loss on his Schedule D. line 16, and enters \$1,000 on line 2 of the worksheet

adds the \$3,000 from Schedule D, line 21

John enters -0- on line 3 of the worksheet because he does not have an NOL for

Schedule X—	Use if your 200	Schedule N — Use 1f your 2004 filing status was Single	as Single		Schedule Y-2—	Use if your 2004 filing stat Married filing separately	Schedule Y-2—Use if your 2004 filing status was Married filing separately		
If Schedule J, the 15, is Over—	But not over—	Enter on Schedule J. Ime 16		of the amount over—	If Schedule J, line 15, 18 Over—	But not over —	Enter on Schedule J, hne 16		of the amount over—
\$0 7,150 29,050 70,350 146,750 319,100	\$7,150 29,050 70,350 146,750 319,100	\$715.00 + 4,000.00 + 14,325.00 + 35,717.00 + 92,592.50 +	10% 15% 25% 28% 33% 35%	S0 7,150 29,050 70,350 146,750 319,100	\$0 7,150 29,050 58,625 89,325 159,550	\$7,150 29,050 58,625 89,325 159,550	\$715.00 + 4,000,00 + 11,393.75 + 19,989.75 + 43,164.00 +	10% 15% 28% 33% 35%	\$0 7,150 29,050 58,625 89,325 159,550
Schedule Y-1-	—Use 1f your , filing jointly	Schedule Y-1—Use 1f your 2004 filing status was Married filing jointly or Qualifying widow(er)	was Marri idow(er)	pa	Schedule Z—U ho	Use 1f your 2004 I household	Schedule Z—Use 1f your 2004 filing status was Head of household	ead of	
If Schedule J, line 15, is Over—	But not over—	Enter on Schedule J, Ime 16		of the amount over—	If Schedule J, line 15, 18 Over—	But not over—	Enter on Schedule J. Ine 16		of the amount over
\$0 14,300 58,100 117,250 178,650 319,100	\$14,300 \$8,100 117,250 178,650 319,100	S1,430,00 + 8,000,00 + 22,787,50 + 39,979,50 + 86,328,00 +	10% 15% 25% 28% 33% 33%	S) 14,300 58,100 117,250 178,650 319,100	\$0 10,200 38,900 100,500 162,700 319,100	\$10,200 38,900 100,500 162,700 319,100	\$1,020.00 + \$,325.00 + 20,725.00 + 38,141.00 + 89,753.00 +	10% 15% 25% 28% 33% 35%	\$0 19,200 38,900 100,500 162,700 319,100

Lines 18, 19, and 20

Keep for Your Records

If you filed your 2002, 2003, or 2004 tax return using TeleFile, enter your tax from your TeleFile Tax Record If you

changes to it, enter the corrected amount amended your return or the IRS made

2004 Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

Use this worksheet only if both of the following apply

• Your elected farm income on Schedule J, line 2, does not include any net capital gain

 You (a) entered qualified dividends on your 2004 Form 1040, line 9b (or your 2004 Form 1040A, line 9b), (b) entered capital gain distributions directly on your 2004 Form 1040, line 13 (or your 2004 Form 1040A, line 10) and checked the box on that line, or (c) filed Schedule D in 2004 and you answered "Yes" on lines 17 and 20 of that Schedule D

 Amount from Form 1040, line 9b (or Form 1040A, line 1. Amount from Schedule J, line 15

2004 Schedule D, but do not enter less than ☐ Yes. Enter the smaller of line 15 or 16 of your 3. Did you file Schedule D in 2004? 96

No. Enter the amount from Form 1040, line 13

(or Form 1040A, line 10) Add lines 2 and 3

5. Amount, if any, from your 2004 Form 4952, line 4g 6. Subtract line 5 from line 4 If zero or less, enter -0-Subtract line 6 from line 1 If zero or less, enter -0.

\$58,100 if married filing jointly or qualifying widow(er), \$29,050 if single or married filing separately for 2004. \$38,900 if head of household. The amount on line 1, or

Enter the smaller of

Yes. Skip lines 9 through 11; go to line 12 and check the "No" box Is the amount on line 7 equal to or more than the amount on line 8? No. Enter the amount from line 7 Subtract line 9 from line 8

9

6

Yes. Skip lines 12 through 15, go to line 16 Are the amounts on lines 6 and 10 the same?

Yes. Skip lines 12 through 15, go to line 1

No. Enter the smaller of line 1 or line 6 Multiply line 10 by 5% (05) Ξ

10

12 # #

Enter the amount from line 10 (if line 10 is blank, enter -0-)

13. Enter the amount from line 10
 14. Subtract line 13 from line 12
 15. Multiply line 14 by 15% (15)

<u>~</u> 16. 7. <u>×</u>

Figure the tax on the amount on line 7. Use the 2004 Tax Rate Schedules on page 1.7.
 Add lines 11, 15, and 16

Figure the tax on the amount on line 1. Use the 2004 Tax Rate Schedules on page J-7

Tax. Enter the smaller of line 17 or line 18 here and on Schedule J, line 16



# 2005 Instructions for Schedule SE (Form 1040)

# Use Schedule SE (Form 1040) to figure the tax due on not earnings from self-employment TIR Social Security Administration uses the information from Schedule SE of figure your benefits under the social security program Tits tax applies no matter how old you are and even if you are and even if you are already getting social security or Medicare benefits.

Additional information. See Pub 225 or Pub 334

# **General Instructions**

Section references are to the Internal Revonue Code

# What's New

For 2005, the maximum amount of self-employment income subject to social secunty fax is \$90,000

# Who Must File Schedule SE You must file Schedule SE of

- Your net earnings from self-employment (see page SE-2) from other than church employee income were \$400 or
- You had church employee income of see Employees of hurches and Church Organizations be-\$108.28 or more

ule SE, line 5a, it is not considered church

employee income. Also, include on line.

 The rental value of a home or an allowance for a home furnished to you (in- The value of meals and lodging provided to you, your spouse, and your depen-

cluding payments for utilities), and

# Self-Employment (SE) Tax? Who Must Pay

You must pay SE tax if you had net eamings of \$400 or more as a self-employed You must also pay SE tax on your share person. If you are in business for yourself at you are a farmer, you are self-employed Self-Employed Persons

· Retrement benefits you received

from a church plan after retirement, or However, do not include on line 2

dents for your employer's convenience

who was an employee of a church and you If you were a duly ordained minister must pay SE tax, the unrermbursed hustretrement of certain partnership income and your quaranteed payments. See Partnership Income or Loss on page SE-2

# Employees of Churches and Church Organizations

ness expenses that you incurred as a church employee are allowed only as an ttemnzed tract the allowable amount from your SE

deduction for income tax purposes. Sub-

earnings when figuring your SE tax

church or qualified church-controlled or-ganzation that has a certificate in effect If you had church employee income of 310S 28 or more, you must pay SE tax Thurch employee moome is wages you recerved as an employee (other than as a nunister or member of a religious order) of a slecting an exemption from employer sonal security and Medicare taxes

If you were a U S cutzen or resident alien serving outside the United States as a minister or member of a religious order and

you must pay SE tax, you cannot reduce your net earnings by the foreign housing

# Ministers and Members of Religious Orders

formed as a minister, a member of a religious order who has not taken a vow of n most cases, you must pay SE tax on salanes and other income for services you perooverty, or a Chinstian Science practitioner

If you have conscientious objections to so-cial secunity insurance because of your

Members of Certain Religious

See Pub 517 for details

membership in and belief in the teachings

Cat No 24334P

But if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you on Form 1040, line 58 However, if you had other If you have ever filed Form had no other meome subject to SE tax, earnings of \$400 or more subject to SE tax. see line A at the top of Long Schedule SE

enter "Exempt - Form 4361"

## International Organizations U.S. Citizens Employed by Foreign Governments or

minister, you cannot revoke

that electron.

If you must pay SE tax, include this income on either Short or Long Schedule SE ine 2. But do not report it on Long Sched-

2031 to elect social security

coverage on your earungs as a

wholly owned instrumentality of a foreign government or an international organizathe Virgin Islands. Report income from this employment on either Short or Long ices elsewhere as an employee of a foreign government or an international organizaas a U S cutzen employed by a foreign government (or, in certain cases, hy a tion under the International Organizations Immunities Act) for services perfonned in American Samoa, the Conunonwealth of the Northern Manana Islands (CNMI), or the United States, Puerto Rico, Guam, Schedule SE, line 2 If you performed servnon, those earnings are exempt from

of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its dependent members, you are exempt from SE tax 1f you received IRS approval by filing Form 4029 In this "Exempt Form 4029" on Form 1040, line 58 See Pub 517 for details case, do not file Schedule SE Instead, enter

# You must pay SE fax on income you earned

stead, attach a copy of the statement to Form 1040 and enter "Exempt, see attached

ment, contact the SSA at the address shown

# Living Outside the United States U.S. Citizens or Resident Aliens

cluding payments for utilities) after

The rental value of a home or an al-lowance for a home furushed to you (m-

Include the total profits or losses from all busnesses on Form 1040, as appropnate Enter the combined SE tax on Form 1040, line 58

the front and the other the back

If you are a self-employed U S catzen or resident alten living outside the United You cannot reduce your foreign earnings from self-employment by your foreign States, in most cases you must pay SE tax earned income exclusion

secunty agreements with many countnes to ity systems. Under these agreements, you must generally pay social security and Medicare taxes to only the country you live Exception. The United States has social eliminate dual taxes under two social secur-

th agreements with the following countries Australia, Austra, Belgnun, Canada, Chile, Firlland, France, Germany, Greece, Ireland, Italy, Japan, Luxembourg, the Netherlands, Norway, Portugal, South Ko-rea, Span, Sweden. Switzerland, and the United Kingdom Additional agreements The United States now has social secur-

on the other spouse's Schedule C. C-FZ, or F (except income not included in net eamings from self-employment as explained on page SE-3) Enter on the dotted line to the left of Schedule SE, line 3, "Community income Taxed to Spouse" and the amount of any net profit or (loss) allocated to your spouse as community income Combine that amount with the total of lines 1 and 2 and enter the result on line 3

Programs at (410) 965-4538 or (410) 965-0377 (long-distance charges may ap-

 Write to Social Security Administranon, Office of International Programs, P.O. If your self-employment moome is exempt from SE tax, you should get a statement from the appropnate agency of the cial security coverage in that country. If the foreign country will not issue the stateabove Do not complete Schedule SF. In-

ply), or

Box 17741, Baltimore, MD 21235-7741

tions about international social security

agreements, vou can

 Visit the Social Security Administranon (SSA) website at www socialsecunty Call the SSA Office of International

are expected in the future. If you have ques-

line 3. If that amount is a loss, treat it as a If you are not the spouse who carned on the business and you had no other income subject to SE tax, enter "Exempt Communuty Income" on Form 1040, fine 58, do not file Schedule SE. However, if you had other earnings subject to SE tax of \$400 or more, enter on the dotted line to the left of Schedule SE, line 3, "Exempt Community income" and the amount of net profit or doss) from Schedule C, C-EZ, or F allocated to you as community income. If that amount is a net profit, subtract it from the total of lines 1 and 2, and enter the result on positive amount, additto the total of lines 1 and 2, and enter the result on line 3

foreign country venifying that your self-employment income is subject to so-

If a partner ded and the partnership continued, include in SE income the deceased's distributive share of the

on Schedulers) C. C-EZ, or F Community income included

earnings from self-employment are the combined net earnings from all of your

bustnesses. If you had a loss in one bust-

ness, it reduces the income from another Figure the combined SE tax on one Sched-

If you had two or more businesses, your net

More Than One Business statement" on Form 1040, line 58

rate and earnings base that apply at the time the fiscal year begins. Do not prorate the tax or earnings base for a fiscal year that If your tax year is a fiscal year, use the tax must be divided for income tax purposes based on the commuoverlaps the date of a rate or earnings base rufy property laws of your state Fiscal Year Filers

come on Schedule SE If both spouses have

Show the name of the spouse with SE in-

Joint Returns

income, each must file a separate fies to use Short Schedule SE (front of form) and the other must use Long Sched-ule SE (back of form), both can use the same form. One spouse should complete

Schedule SE However, if one spouse qual-

# Specific Instructions

earnings and how to fill in either Short or Long Schedule SE, lines 1 and 2. Enter all Read the chart on page 1 of Schedule SE to see if you can use Section A, Short Schedule SE, or if you must use Section B, Long Schedule SE. For either section, you need to know what to include as net earnings from self-employment. Read the following instructions to see what to include as net negative amounts in parentheses

In most cases, if any of the income from a

Community Income

business (including farming) is community income, all of the income from that busi-ness is SE earnings of the spouse who carned on the business. The facts in each case will determine which spouse carried on the

### Net Earnings From What Is Included in Net Self-Employment Self-Employment? Earnings From

income and file separate returns, attach Schedule SE to the return of the spouse Schedule(s) C. C-EZ, or F to the return of If you are the spouse who carned on the

with the SE each spouse

If you and your spouse had community

come or Loss on this page

business. If you and your spouse are partners in a partnership, see Partnership In-

you were a partner in a partnership, see the In most cases, net earnings include your net profit from a farm or nonfarm business. If following instructions

business, you must include on Schedule SE, line 3, the net profit or (loss) reported

rooms, boarding houses, tourist camps of

# Partnership Income or Loss

and depletion claimed on oil and gas properties. If you reduce the amount you enter on Schedule SE, attach an explanabefore entening it on Schedule SE by any section 179 expense deduction claimed, un-If you were a general or limited partner in a partnership, include on line 1 or line 2 whichever applies, the amount of net earnrings from self-employment from Schedule K-1 (Form 1965), box 14, with code A, and Schedule K-1 (Form 1065-B), box 9 General partners should reduce this amount reunbursed partnership expenses claimed

If you were marned and both you and each of you must pay SE tax on your own share of the partnership income. Each of you must file a Schedule SE and report the partnership income or loss on Schedule E partnership's ordinary income or loss through the end of the month in which he or your spouse were partners in a partnership (Form 1040). Part II, for mosme tax purshe died See section 1402(f) poses SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the nonmember spouse even in community property states

# Share Farming

else's land for a share of the crops or live-stock produced (or a share of the proceeds You are considered self-employed if you produced crops or livestock on someone from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. Report your net earnings for income tax purposes on Schedule F (Form 1040) and for SE tax purposes on Schedule SE. See Pub. 225 for

## Other Income and Losses Included in Net Earnings From Self-Employment

- duction or management of the production is farm earnings. To determine whether you ment or production, do not consider the activities of any agent who acted for you. The 1 Rental income from a farm if, as landlord, you maternally participated in the proof farm products on this land. This income matenally participated in farm managematenal participation tests are explained in
  - 2 Cash or a payment-in-kind from the
- 3 Payments for the use of rooms or other space when you also provided substantial services. Examples are hotel Department of Agriculture for participating in a land diversion program.

SE-2

parking lets, warehouses, and stor-

4 Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits

5 Amounts received by current or for-mer self-employed insurance agents and salespersons that are

percentage of commissions received from the paying company before retirement, a Paid after retirement but figured as a

c Deferred commussions paid after re-trement for sales made before retrement h Renewal commissions, or

ź

However, certain termination payments reunder Income and Losses Not Included in Net Eartings From Self-Employment on ceived by former insurance salespersons are not included in net earnings from self-employment (as explained in item 9 thus page)

6 Income of certain crew members of fishing vessels with crews of normally Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a federal-state social security coverage fewer than 10 people. See Pub. 334 for de-

trade or business, such as interest on notes or accounts receivable 8 Interest received in the course of any

9 Fees and other payments received by you for services as a director of a corporahon

10 Recapture amounts under sections 179 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4797

fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the gement of an estate that required extensive 11 Fees you received as a professional ees relate to active participation in the operation of the estate's business, or the mannanagement activities over a fong penod

dealing in or trading section 1256 contracts tracts or related property by an options or commodities dealer in the normal course of 12 Gain or loss from section 1256 con-

## Included in Net Earnings ncome and Losses Not From Self-Employment

cial (except as a fee basis government employee as explained in item 7 under Other Income and Losses Included in Net secunty or Medicare tax that you received for performing services as an employee, in-cluding services performed as a public offi-Salanes, fees, etc., subject to social

employee or employee representative under the radroad retirement system

come subject to SE tax, enter "Exempt-Notary" on Form 1040, line 58 However, 2. Fees received for services performed as a notary public. If you had no other un-If you had other earnings of \$400 or more and the amount of your net profit as a notary public from Schedule C or Schedule C-EZ on the dotted line to the left of Sched ule SE, line 3 Subtract that amount from the total of lines 1 and 2 and enter the result subject to SE tax, enter "Exempt - Notary

3 Income you received as a retired part-ner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services on line 3

4 Income from real estate rentals if you did not receive the income in the course of a trade or husmess as a real estate dealer Report this income on Schedule E for it during the year

you did not materially participate in the production or management of the produc-5 Income from farm rentals (uncluding rentals paid in crop shares) if, as landlord, tion of farm products on the land See Pub 225 for details

6 Dividends on shares of stock and in-terest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or secuntres

Gan or loss from

a The sale or exchange of a capital as-

less the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers b The sale, exchange, involuntary conversion, or other disposition of property unin the ordinary course of the business, or

c Certain transactions in timber, coal. or domestic iron ore

9 Termination payments you received as a former insurance salesperson if all of 8 Net operating losses from other years

a The payment was received from an insurance company because of services you performed as an insurance salesperson for the following conditions are met

mination of your agreement to perform b The payment was received after ter-

c You did not perform any services for the company after termination and before the end of the year in which you received services for the company

d You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of terthe payment

pnmanly on policies sold by or credited to agreement, or the extent to which those pol-icies remain in force for some period after The amount of the payment depended your account during the last year of the termination, or both

overall earnings from services performed for the company (regardless of whether elu-gibility for the payment depended on length f The amount of the payment did not depend to any extent on length of service or of service)

# Statutory Employee Income

Schedule C or C-EZ, line 1, because you were a statutory employee, do not include the net profit or (loss) from that Schedule C, line 31 (or the net profit from Schedule C-EZ, line 3), on Short or Long Schedule SE, line 2. But if you file Long Schedule If you were required to check the box on SE, be sure to include statutory employee social security wages and tips from Form W-2 on line Sa

# Optional Methods

How Can the Optional Methods Help You?

methods may give you credit toward your social secunty coverage even though you have a loss or a small amount of income Social security coverage. The optional from self-employment

agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus

tional methods may qualify you to claim the EIC or give you a larger credit if your mined without using the optional methods) are less than \$1,600. Figure the EIC with and without using the optional methods to Earned income credit (EIC). Using the opnet earnings from self-employment (detersee if the optional methods will henefit you

tional methods may qualify you to claim the additional child tax credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than \$1,600 Figure the additional child tax Additional child tax credit. Using the opcredit with and without using the optional methods to see if the optional methods will benefit you

Child and dependent care credit. The op-tional methods may help you qualify for mined without using the optional methods) are less than \$1,600. Figure this credit with and without using the optional methods to this credit or give you a larger credit if your see if the opnoral methods will benefit you net earnings from self-employment (deter-

The opponal methods of computing net earnings from self-employment may be used to figure your self-employed health Self-employed bealth insurance deduction. insurance deduction

your share of the gross income after it is reduced by all guaranteed payments made by the partnership If you were a limited partner, include only guaranteed payments or services you actually rendered to or on behalf of the partnership

Using the optional methods scribed on page SE-3, but they may also increase your SE tax

may give you the benefits de-

# Nonfarm Optional Method

earnings from farm self-employment if or your net farm profits were less than \$1,733 Net farm profits are the total of the

fou may use this method to figure your net your gross farm meome was \$2,400 or less

Farm Optional Method

self-employment if your net nonfarm prof-its were less than \$1,733 and also less than 72 189% of your gross nonfarm income Net nonfarm profits are the total of the ure your net earnings from nonfarm You may be able to use this method to figamounts from.

> Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), box 14, There is no limit on how many years Under this method, you report on Part

amounts from

with code A (from farm partnerships)

you can use this method

 Schedule C-EZ (Form 1040), line 3. Schedule C (Form 1040), hne 31,

 Schedule K-1 (Form 1065), box 14. wth code A (from other than farm partnerships), and

 Schedule K-1 (Form 1065-B), 6 xoq

II, line 15, two-thurds of your gross farm uncome, up to \$1.600, as your net earnings. This method can increase or decrease your net earnings from farm self-employment.

To use this method, you also must be regularly self-employed. You meet this requirement if your actual net earnings from farm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax. Use of the nonfarm optional method from nonfarm self-employment were \$400 or more in 2 of the 3 years preceding the year you use the nonfarm method. The net earnings of \$400 or more could be from either farm or non-

from the regular to the optional method or from the optional to the regular method To

For a farm partnership, figure your share of gross income based on the partnership

do this, file Form 1040X

You can change the method after you file your return That is, you can change

even if the farming business had a loss

Under this method, you report on Part II, line 17, two-thirds of your gross nonfarm income, up to \$1,600, as your net earnings. But you cannot report less than your actual net earnings from nonfarm self-employment self-employment is limited to 5 years 5 years do not have to be consecutive

You can change the method after you file your return. That is, you can change

from the regular to the optional method or from the optional to the regular method To Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See Farm Optiona. Method on this page for details do so, file Form 1040N

# Using Both Optional Methods

If you can use both methods, you can report less than your total actual net earnings from farm and nonfarm self-employment, but you cannot report less than your actual net nonfarm self-employment earnings from alone If you use both methods to figure net earnings, you cannot report more than \$1,600 of net earnings from self-employ-

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Who Mast Fire
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(Other Income)
Withholding—Federal Income Tax

what you filed last year

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invelopes without enough postage will be turned to you by the post office. Your nvelope may need additional postage if it contains more than five pages or is oversized (for example, it is over '7" thick). Also, include your complete return address

Internal Revenue Service Center shown below

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Where Do If an envelope addressed to "Internal Revenue	Service Center" came with this booklet, please	TOU FILE: use it If you do not have one or if you moved	during the year, mail your return to the	

	THEN use this address if you	address if you:
IF you live in	Are not enclosing a check or money order	Are enclosing a check or money order
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Internal Revenue Service Center Atlanta, GA 39901-0002	Internal Revenue Service Center Atlanta, GA 39901-0102
District of Columbia, Mame, Maryland, Massachusetts, New Hampshue, New York, Vermont	Internal Revenue Service Center Andover, MA 05501-0002	Internal Revenue Service Center Andover, MA 05501-0102
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999-0002	Internal Revenue Service Center Kansas City, MO 64999-0102
New Jersey, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255-1002	Internal Revenue Service Center Philadelphia, PA 1925S-0102
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	Internal Revenue Service Center Austin, TX 73301-0002	Internal Revenue Service Center Austin, TX 73301-0102
Alaska, Anzona, California, Colorado, Hawan, Idaho. Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Fresno, CA 93888-0002	Internal Revenue Service Center Fresno, CA 93888-0102
American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status alteris, and those filing Form 4563	Internal Revenue Service Center Philadelphia, PA 19255-0215 USA	Internal Revenue Service Center Philadelphia, PA 1925S-0215 USA
All APO and FPO addresses, a foreign country US citizens and those filing Form 2555 or 2555-EZ	Internal Revenue Service Center Austin, TX 73301-0215 USA	Internal Revenue Service Center Austin, TX 73301-0215 USA

\* Permanent residents of Guam should use. Department of Revenue and Taxation, Government of Guam, P.O. Box 23/97, GMF, GU 96921, permanent residents of the Virgin Islands should use. V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

What's Inside? page numbers) see Index for

debt held by the public IRS e-file and free file options Instructions for Form 1040 How to comment on forms Index (inside back cover) Commissioner's message What's new for 2005 When to file

How to get forms and publications How to avoid common mistakes Help with unresolved tax issues How to make a gift to reduce Free tax help Tax table

		_			-																	1	ete the following No	to the best of my	k year Declaration	( )		Preparer's SSN or PTIN	
25	23a	23b	24 0 25	sed by number 26		28				200	38	37			₹ 43	44	<b>\</b>	Savings			47		7 Yes. Complete	number (PIN) and statements, and	aceved duning the to			Check of Pre	FIN
ne).		i	Enter your standard deduction (see left margin). Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-	If line 22 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d.	Subtract line 26 from line 25, if line 26 is more than line 25, enter -0- This is your taxable income.	34).	30	32	cc	34	ne 28, enter -0	n(s) W-2.	36	41a	42 payments.	line 43.		Checking Sav		46	Amount you owe, Subtract line 43 from line 38. For details on how	48	Do you want to allow another person to discuss this return with the IRS (see page 55)? Yes. Complete the following Do you want to allow another person to discuss this return with the IRS (see page 55)? Yes Complete the following December 3.	) companying echedules	knowledge and belief, free are true, correct, and accurately list all amounts and sources of income freces ed during the tax year. Declaration of prepare (other than the taxpayer) is based on all information of which the prepare (other than the taxpayer) is based on all information of which the prepare (other than the taxpayer) is based on all information of which the prepare of income and the prepare of the	rour eccupation	Spouse's occupation		
led gross incor	, 1941, Bli y 2, 1941, Bli	and your spi	left margin). 4 is more than	ided housing to vise, multiply \$3	6 is more than	im tax (see pad xpensas.	d. Attach	Form 8880.		Some Index	is more than lir	ents from Forn al tax,	W-2 and 1099. amount		these are your total payments.	ict line 38 from		C Type □		to your	rom line 38. Fo		this return with the	no   ( )	tely list all amounts ar lormation of which the	Date	Date	Date	
Enter the amount from line 21 (adjusted gross income)	You were born before January 2, 1941, Spouse was born before January 2, 1941,	If you are married filing separately and your spouse itemizes deductions, see page 23 and check here.	Enter your <b>standard deduction</b> (see left margin) Subtract line 24 from line 22. If line 24 is more to	75, or you prov bage 33. Otherv on line 6d.	ine 25. If line 2 icome.	Tax, including any alternative minimum tax (see page 34). Credit for child and dependent care expenses.	Credit for the elderly or the disabled. Attach Schedule 3.	Education credits, Attach Form 8863, Retirement savings contributions credit, Attach Form 8880	Child tax credit (see page 38), Attach	Adoption credit. Attach Form 8839.	Add illies 23 through 34. These are your total creatis. Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-	Advance earned income credit payments from Form(s) W-2 Add lines 36 and 37. This is your <b>total tax.</b>	Federal income tax withheld from Forms W-2 and 1099, 2005 estimated tax payments and amount	It (EIC).	Additional child tax credit. Attach Form 8812. Add lines 39, 40, 41a, and 42. These are yo	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you <b>overpaid</b> .	Amount of line 44 you want refunded to you.			Amount of line 44 you want applied to your 2006 estimated tax.	btract line 43 f	Estimated tax penalty (see page 54).	person to discuss	re that I have examin	s, correct, and accura		m, both must eign		
e amount from	You were born Spouse was b	are married fi	our <b>standard</b> d	If line 22 is over \$109,475, or you Huricane Katrina, see page 33. O of exemptions claimed on line 6d.	subtract line 26 from line 25.	Tax, including any alte Credit for child and de Attach Schadule 2	for the elderly le 3.	on credits, Atta	Child tax credit (see p	Adoption credit. Attach Form 8839	t line 35 from li	e earned incores 36 and 37.	Federal income tax withheld 2005 estimated tax payr	Earned income credit (EIC).  Nontaxable combat pay election.	Additional child tax credit. Attac Add lines 39, 40, 41a, and 42.	If line 43 is more than line 38, sul This is the amount you <b>overpaid</b> .	t of line 44 you			Amount of line 44 you 2006 estimated tax,	Amount you owe. Su	ted tax penalty	nt to allow another	has of panitry   decla	nd belief, they are tru- other than the taxpay	<b>e</b>	Spouse's eignature if a joint return, both must eign		(or employed),
		۵		26 If line 22 Hurrican of exem	١ ١	28 Tax, ind 29 Credit fo	30 Credit for the Schedule 3.	31 Education 32 Retirement		34 Adoptio			39 Federal 40 2005 es	41a Earned b Nontaxat	42 Addition		45a Amount		d Account	46 Amount 2006 es	47 Amoun	48 Estimat	Do you war	name	knowledge ar of preparer (c	Your eignetur	Spouse's sign	Preparer's signature	Firm e name (or yours if self-employed),
Tax, 22	and and payments	Standard	for—  People who	checked any box on line 23a or 23b or who can be	damed as a dependent, see page 32	All others     Single or     Married filing	separately \$5,000 Marned filing	Jointly or Oualifying widow(er),	\$10,000 Head of	household, \$7,300				a qualifying child, attach Schedule	BIC	Refund	deposit?	See page 53 and fill in	and 45d		Amount	you owe	Third party	aeudisen	oign here	Joint return? See page 18	Keep a copy for your	Paid	preparer's use only
Tax,	ا.								No. of children	• Irved with you	did not live     with you due	separation (see page 22)	Departments on 6c not entered above	Add numbers a qual on lines Child, above P Sched	EC	Refu	Direct Odeb	Seep	and 45			nok			oign here	See pa			Form 1040A (2005) use only
Tax, Credits	winte or staple in this spece	CMB No 1545-0074  Your social security number  Standard  Deduction	Spouse's social security number • People wit	You must enter your SSN(s) above	Checking a box below will not change your tax or refund	with qualifying person). (See page 19.)	id but not your dependent, and one to this see page 19	Boxes checked on	As A secretary of the control of the	child for child • Inved with tax credit (see you		departion (see page 22)			7	8a	Orfect Orfect		0	(25). 11b	12b	13	14b		0	Joint n		20	1327A Form 1040A (2005)
Tax,	ا.			You must enter your SSN(s) above	Checking a box below will not change your tax or refund	with qualifying person). (See page 19.)	If the qualifying bestor is a chird but not your dependent, enter this child's name here ▶ enter this child's name here ▶ Justimm widowlet with dependent child (see page 19)	Boxes checked on	As A secretary of the control of the	• Irved with you	page 21)	co environ			2	683	98	Q6		(see page 25). 11	(see page 26). 12b	13	14b		0	17	6	20	Cet No 11327A Form 1040A (2005)
	Ium (39) 2005 RS Use Only—Do not write or staple in the spece			Nou must enter You must enter your SSN(s) above	Checking a box below will not change your tax or refund	with qualifying person). (See page 19.)	If the qualifying bestor is a chird but not your dependent, enter this child's name here ▶ enter this child's name here ▶ Justimm widowlet with dependent child (see page 19)	Boxes checked on	As A secretary of the control of the	child for child • Inved with tax credit (see you	page 21)	to unworke or epidemion (see page 22)		Add numbers	2	988	98	Q6	11b Taxable amount	(see page 25). 11	(see page 26). 12b	13	14b		0	17	6	20	Cet No 11327A Form 1040A (2005)
	2005 RS Use Only—De not wire or staple in this spece		Sporse is social security number	You must enter your SSN(s) above	Checking a box below will not change your tax or refund	to go to this fund (see page 18) Vou Spouse 4 Head of household (with qualifying person). (See page 19.)	Married filling pomity (even if only one had income)  If the quality person is a similar or only one had income)  All and the separately Enter spouse's SSN above and  enter this Annia hade is a similar or only of the separately income inco	someone can claim you as a dependent, do not check Government or As	UCA Od.  No. of children  No. of children	(3) Dependent's (4) Vill qualitying to the control of the control	D309-21)	departien (see page 22)			7 Wages, salanes, tips, etc. Attach Form(s) W-2. 7	988	g	Ordinally universities. Attach Soliteria II required. Qualified dividends (see page 25).	Taxable amount	distributions. 11a (see page 25). 11  Densine and 12h Taxable amount	annutites. 12a (see page 26). 12b		14b	Add lance 7 through 44k for each redumn. The evicuriteted income	Educator expenses (see page 28).		Tuttoring and feed deduction (see page 199 7) 19 Add from a fe through 10 Those are not in the page 199 20	20	by Act, and Paperwork Reduction Act Notice, see page 58. Cat No 11327A Form 1040A (2005)

Page 2

Use Schedule 1 If any of the following apply.  • You had over \$1.500 of raxable interest (fill in Part 1)			(TIP) its you need more space to list your interest or ordinary dividends, attach separate statements that are the same size as Schedule I. Use the same format as lines I and Schedule I. See sure to put your name and social security number on the statements and attach them at the end of your return.	Part I	Line 1	kepon on line 1 an or your (axage interes). Interest should be shown on your (porms 1099-10Hz, Forms 1099-10Hz, or otherwise strategies for the stategies for the control of the stategies for t	Substitute statements, include interest from series ED and it [U.S. savings bonds. List each payer's name and show the amount.	Seller-financed mortgages. If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a	ınt	the buyer's name, address, and social security number (SSN)	show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a SSI penalty.	Nominees. If you received a Form 1099-INT that includes interest you received as a nominee that is, in your name.	but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or	all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this	subfola, enter "Nomnee Distribution" and show the folal inferest you received as a nominee. Subtact this amount for the inferest properties of the properties of the subtact this amount for the inferest properties of the subtact the su	חמון וחס מתנימים דוס מוני מיב ובסתו			1 1040 AJ 200S
Your social security number	Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokenage firm, enter the firm's name and the total interest shown on that form,	List name of payer, if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.			2 Add the amounts on line 1.	<ol> <li>Excludable interest on senes EE and I U.S. savings bonds issued after 1989. Attach Form 8815.</li> </ol>	ter the result here and on Form 1040A,	Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.	5 List name of payer.	9								6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	'or Paperwork Reduction Aci Notice, see Form 1040A instructions. Cat. No. 120/5R Schedule 1 (Form 1040A) 2005

# of Schedule

# Ordinary Dividends

Line 5

someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends you received as a nominee. Subtract this amount Nominees. If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, hut the ordinary dividends actually belong to dividends listed on line 5. Below this subtotal, enter "Nommee Distribution" and show the total ordinary from the subtotal and enter the result on line 6.

must give the actual owner a Form 1099-DIV also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the General Instructions If you received dividends as a nominee, you unless the owner is your spouse. You must

for Forms 1099, 1098, 5498, and W-2G and Instructions for Form 1099-DIV.

**∃** 

must give the actual owner a Form 1099-INT with the IRS. For more details, see the General Instructions also file a Form 1096 and a Form 1099-INT unless the owner is your spouse. You must If you received interest as a nonunee, you

for Forms 1099, 1098, 5498, and W-2G and Instructions for

Forms 1009-INT and 1009-OID

Tax-exempt interest, If you received a Form 1099-INT for tax-exempt interest, tollow the rules earlier under *Nonunces* to see how to report the interest on Schedule 1. But identify sure to also include this tax-exempt interest on Form 1040A. the amount to be subtracted as "Tax-Exempt Interest." Be line 8b.

## Line 3

Did you cash senes EE or 1 U.S. savings bonds in 2005 that were issued after 1989? If you did and you paid qualified higher education expenses in 24/05 for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details

# Part II

1099-DIV or substitute statements. List each payer's name Report on line 5 all of your ordinary dividends. Ordinary dividends should be shown in box 1a of your Forms and show the amount.

₽

Schedule 2 (Form 1040A) 2005 2 73 7 20 21 22 23 24 25 56 \$5,000 (\$2,500 if married filing separately and you were required to **Taxable benefits.** Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter 13 Enter the amount forfeited or carried forward to 2006, if any. See the Enter the **smaller** of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11. Subtract line 23 from line 22. If zero or less, stop. You cannot take Enter the total amount of **dependent care benefits** you received for 2005. This amount should be shown in box 10 of your Form(s) the credit. Exception. If you paid 2004 expenses in 2005, see the W-2. Do not include amounts that were reported to you as wages column (c) any benefits shown on line 20 above. Then, add the Complete line 2 on the front of this schedule. Do not include Excluded benefits. Enter here the smaller of the following: Enter \$3,000 (\$6,000 if two or more qualifying persons). 5 16 17 90 50 To claim the child and dependent care credit, complete lines 22-26 below. 17 Enter your earned income. See the instructions. enter your spouse's earned income on line 18) Enter the amount shown below that applies to amounts in column (c) and enter the total here. Enter the total amount of **qualified expenses** incurred in 2005 for the care of the qualifying If married filing jointly, enter your spouse's All others, enter the amount from line 17. earned income (if your spouse was a Enter the smallest of line 16, 17, or 18. If married filing separately, see the instructions for the amount to enter. student or was disabled, see the Enter the smaller of line 14 or 15. The amount from line 19, or Enter the amount from line 20. 14 Subtract line 13 from line 12. instructions for line 5). in box 1 of Form(s) W-2. instructions for line 9. Vou. Schedule 2 (Form 1040A) 2005 5 9 8 5 20 21 22 33 56 care benefits Dependent Part III (c) Qualified expenses you incurred and paid in 2005 for the person listed in column [a]. OMB No 1545-0074 Caution. If the care was provided in your home, you may owe employment taxes. If you do, you Schedule 2 (Form 1040A) 2005 (d) Amount paid (see instructions) information about your qualifying person(s). If you have more than two qualifying persons, see Before you begin: You need to understand the following terms. See Definitions on page 1 of the separate instructions. Qualified expenses ■ Complete Part III on the back next ■ Complete only Part II below (c) Identifying number (SSN or EIN) 4 S 9 œ 2 F (b) Qualifying person's social security number Decimal amount is must use Form 1040. See Schedule H and its instructions for details. 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040A. line 29. 8 Enter on line 8 the decimal amount shown below that applies to the Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26. 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all 9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 Cat No 107491 33,000—35,000 35,000—37,000 37,000—39,000 39,000—41,000 41,000—43,000 43,000—No limit \$29,000—31,000 2 But not over 2005 (b) Address (number street, apt city, state, and ZIP code) If you need more space, use the bottom of page 2.) Qualifying person(s) If line 7 is: Enter your earned income, See the instructions. ş 10 Enter the amount from Form 1040A, line 28. Yes 7 Enter the amount from Form 1040A, line 22. expenses in 2005, see the instructions. Last others, enter the amount from line 4. Child and Dependent Care Expenses for Form 1040A Filers Enter the smallest of line 3, 4, or 5. For Paperwork Reduction Act Notice, see Form 1040A instructions. (a) Qualifying person's name Decimal amount is dependent care benefits? 22233383 Did you receive (a) Care provider's the instructions. amount on line \$0-15,000 17,000—19,000 21,000—23,000 But not 25,000-27,000 27,000-29,000 over First If line 7 is: Dependent care benefits Over Credit for child and dependent care expenses Schedule 2 organizations who provided complete this part (Form 1040A) Persons or the care You must Part II Part

, , , , , ,	for Form 1040A Filers	(99) <b>2005</b> OMB NO 1545-0074	
Name(s) shown on Form 1040A	n 1040A	Your social security number	Figure your Box 3, 5, or 6 57,500 credit Box 8 or 9 10
	You may be able to take  • You were age 65 or old  But you must also meet o	You may be able to take this credit and reduce your tax if by the end of 2005.  • You were age 65 or older or • You were under age 65, you retired on permanent and total disability, and you received taxable disability income.  But you must also meet other tests. See the separate instructions for Schedule 3.	Did you check box 2, 4, 5, 6, or 9 in Part 1?    No
	In most cases, the IF	n most cases, the IRS can figure the credit for you. See the instructions.	<ul> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the lotal.</li> </ul>
Part I	If your filing status is:	And by the end of 2005: Check only one box:	Box 2, 4, or 9, enter your taxable disability income.     Box 5, add your taxable describits income to your society's taxable.
Check the box for your	Single, Head of household, or	1 You were 65 or older	disability income. Enter the total.
and age	Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	12 If you completed line 11, enter the smaller of line 10 or line 11; all others enter the enter the smaller of line 10 or line 11; all
		3 Both spouses were 65 or older 3	
		4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4	disching incurre trai you (ariu you spouse ii filing a joint return) received in 2005. a Nontaxable part of social secunty benefits
	Mamed filing	5 Both spouses were under 65, and both retired on permenent and total disability.	
	jointly	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 □	b Nontaxable veterans' pensions and Any other pension, annuty, or disability benefit that is excluded from income under any other provision of law (see the instructions).
		7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	c Add lines 13a and 13b, (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not
		8 You were 65 or older and you lived apart from your spouse for all of 2005.	listed on line 13a or 13b, enter -0- or Enter the amount from Form 1040A,
	Married filing separately	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2005	16 Subtract line 15 from line 14 ff zero on less
	Did you check box 1, 3, 7, or 8?		111
Part II	If: 1 You filed a physicia	1 You filed a physician's statement for this disability for 1983 or an earlier year, or you fled or not a statement for tax years after 1933 and your newsizing signed	s, go to line 20. 5% (,15). om Form 1040A, line 28, minus any amount on
Statement of permanent	line B on the statement, and		er the smaller of line 20
and total disability Complete this part only if you checked box 2, 4, 5, 6,	8	<ul> <li>2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2005, check this box.</li> <li>If you checked this box, you do not have to get another statement for 2005.</li> <li>If you did not check this box, have your physician complete the statement on have a Coff the instructions. You must keen the statement for your properties.</li> </ul>	or line 21 here and on Form 1040A, line 30. 22 Schedule 3 (Form 1040A) 2005

Page 2

Doint Filers With No Dependents 1999 2005 ONE No. 1555-004  Joint Filers With No Dependents 1999 2005  Joint Form if Spouse is securify number from if this spouse is a joint return, want \$3 to go to this fand?  Joint Filers With No Dependents 1999 2005  Joint Form if You, or your spouse if a joint return, want \$3 to go to this fand?  Joint Form if you, or your spouse if a joint return is box 1 of your Form is 100 2005  Joint Porm if you, or your spouse if a joint return is a dependent, check the applicable bottes between the amount from the worksheet on back.  Joint Spouse  Joint File India is over \$1,500, you cannot use Form 1040EZ.  Joint File India is over \$1,500, you cannot use Form 1040EZ.  Joint File India is over \$1,500, you cannot use Form 1040EZ.  Joint File India is over \$1,500, you cannot use form 1040EZ.  Joint File India is over \$1,500, you cannot use form 1040EZ.  Joint File India is over \$1,500, you cannot use form 1040EZ.  Joint File India is over \$1,500, you cannot use form 1040EZ.  Joint File India is over \$1,500, you cannot use form 1040EZ.  Joint Remain you or your spouse at a joint return as a dependent, check the applicable bottes below and enter the amount from the worksheet on back.  Joint File India is not your spouse at a joint return, enter \$8,200 if single:  Joint Formula india your Forms and a joint return and a joint return and a joint return and a joint return.	OMB No. 1515 sorit  Your abcals security number Spouse's social security number Spouse's social security number  Vou SSN(s) above A  One-of-order of spouse  1  A  One-of-order of-order of-orde	OMB No. 1955 sont  Your social security number Spouse's social security number  A Your SON(s) above  A Your SON(s) above Checking a box below will not othering a your fax or refund  Checking a box below will not othering your fax or refund  Checking a box below will not othering a your fax or refund  1	Spouse  Spouse  Spouse  No  No  No  No  No  No  No  No  No  N	Spouse Spouse Spouse Spouse Spouse	(66)
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Act to Ayour SSN(s) above Act to Checking a box below will not change your tax or refund change your tax or refund 2 1	To your SSN(s) above A Checking a box below will not change your tax or return  To a spilling in lift your change your tax or return  To a cond common your change.  Sa Per ups on how Repair to a cond common your changes. Se Sa Page 20  Worksheet Us Spage 20  Who checked one or both boxes on line 5  (keep a copy for your records)	The applicable change your tax or refund change your tax or refund change your tax or refund life change your tax or refund life change your tax or refund life special change your tax or your records life tax or your life tax or your records life tax or your recor	Spouse  Filling in your return  Far ups an how to avoid common mistakes, see page 20  Worksheet for dependents who checked one or dependents who checked one or both boxes on line 5 (keep a copy for your records)	Spouse Spouse  Filling in your return For ups on how to avoid common mustakes, see page 20.  Worksheet for dependents who checked one or both boxes on line 5 on line	
Checking a box below will not change your tax or refund  2  1  2  2  2  3  4  Filling in If your Four if single:  5	The applicable change your tax or return and the applicable between the applicable changes your tax or return and the applicable between	Checking a box below will not change your tax or refund  1  The applicable  The applicable application of the applicable and the ap	Spouse  Filling in your return  For ups on how to area common mustakes, see page 20  Worksheet for dependents who checked one or both boxes on line 5 (keep a copy for your records)	Spouse  Spouse  Filling in your return  For ups on how to avoid common mustiskes, see page 20  Worksheet for dependents who checked one or both boxes on line 5 on lin	a PO Duz ved poge 11
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	For tips on how to avoid common mistakes, see   Page 20     8a	For tips on how payed to the second of the second identification of the	For typs on how to alway common mastless, see page 20  Worksheet for dependents who checked one or both boxes on line 5 (keep a copy for your records)	For the on how to aroud common mustkes, see page 20  Worksheet for dependents who checked one or both boxes on line 5 (keep a copy for your records)	ut (or your spouse if a joint return) as the amount from the worksheet on basi Spouse to you (or your spouse if a joint return in jointly. San bost for exploration
	Worksheet for dependents who checked one or both boxes on line 5 (keep a copy for your records)	Worksheet for for dependents who checked one or both boxes on line 5 (keep a copy for year. Complete the following   No second identification   No second identification	Worksheet for dependents who checked one or both boxes on line 5 (keep a copy for your records)	Worksheet for dependents who checked one or both boxes on line 5 (keep a copy for your records)	Federal income tax withheld from box 2 of your Form(s) W.
mustakes, see	for dependents  who checked  by 113 who checked  one or both boxes  on line 5  (keep a copy for your records)	for dependents who checked  10 checked one or both boxes on line 5 (keep a copy for year. Complete the following No your records)	for dependents who checked one or both boxes on line 5 (keep a copy for your records)	for dependents who checked one or both boxes on line 5 (keep a copy for your records)	8a Earned income credit (EIC).
rom box 2 of your Formis) W-2 7 page 20	dependents  who the checked th	ax in the tax table on pages  who ble on thats line  line 9 This is your refund,	dependents who checked one or both boxes on line 5 (keep a copy for your records)	dependents who checked one or both boxes on line 5 on li	b Nontaxable combat pay election
Name	who checked one or both boxes on line 5 (keep a copy for your records)	who checked one or both boxes on line 5 (keep a copy for your records)    Yes. Complete the following   No	who checked one or both boxes on line 5 (Keep a copy for your records)	who checked one or both boxes on line 5 (keep a copy for your records)	Add lines 7 and 8a. These are your total payments.
mustakes, see   mustakes, se	Sympp One or both boxes C. both boxes C. on line 5 D. detection of the control of	Syngs  Syngs  One or both boxes  On line 5  (keep a copy for your records)  Yes. Complete the following No	One or both boxes on line 5 (keep a copy for your records)	One or both boxes on line 5 (keep a copy for your records)	ne 6 above to find your tax in the
Market, see   Parmiss W-2   7	both boxes on line 5 (keep a copy for your records)	Symps  Doff boxes  on line 5  (keep a copy for your records)  ■ 12  □ Yes. Complete the following □No	both boxes on line 5 (keep a copy for your records)	both boxes on line 5 (keep a copy for your records)	0 and most 10 from line 9
10   10   10   10   10   10   10   10	On line 5 (keep a copy for your records)	On line 5  (keep a copy for your records)  197	On line 5 (keep a copy for your records)  your records)	On line 5  (keep a copy for your records)  The home	The state of the second st
10	ixey a copy on Sour records) E.	19)	10 No your records of the property of the prop	your records)  your records)	
Muses   Northern		19/7   Yes. Complete the following No	19 No	10	9, subtract line 9 from line 10. T
Musches, see   Page 20	Anna Variation and the fallenning	-	nber	nber	son to discuss this return with the Phone
mostakes, see page 20  Worksheet for dependents who checked one or both boxes on line 5 (keep a copy for your records)	DA LA COLLAR COL	Outre Spouse's occupation Outre Check if Selvice SSN or PTIN	Check if separate SSN or PTIN settlembloed Check in settlembloed C		
Worksheet  Worksheet  for  Worksheet  for  dependents  who  checked  one or  both boxes  on line 5  (keep a copy for  your records)  The	Personal identification in tollowing Into Personal identification inchrete physical identification in the supplier is based preparer (three thin the supplier) is based preparer (three thin the supplier) is based to preparer (three thin the supplier) is based to preparer (in the thin personal in the properties) in the properties of the	Spouse a occupation  Office Check f  Eth  Phone no ())	Check if ampleyed Brown or STN or PTN Set Ampleyed Brown or Check if EN Set Ampleyed Brown or Check in Set Ample B	Malling Malling	For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23.

Form 1040EZ (2005)

(Form 1040)	Schedule A—Itemized Deductions (Schedule B is on back)		o not effer name and social security number if shown on other side	Your acidal security number
Internal Revenue Service (99) Name(e) shown on Form 1040	1 (80) P Attach to Form 1040. P See Instructions for Schedules A&B (Form 1040) om 1040	Sequence No 07 Your social security rumber	Schedule B—Interest and Ordinary Dividends	Attachment Sequence No. 08
Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others  Medical and dental expenses (see page A-2)  Enter amount from 1640; Inc. 38   2   3   3   Multiply line 2 by 7.5% (10.55)   3   3   Multiply line 2 by 7.5% (10.55)   3   3   Multiply line 3 from line 1 if line 3 is more than line 1, enter 0.	Part I Interest (See page 8-1 and the instructions for	1 List name of payer if any interest is from a seller-linanced mortgage and the buyer used the property as a personal residence see page B-1 and list this interest first. Also, show that buyer's social security number and address. ▶	Amount
Taxes You Paid (See page A.2.)				
Interest 1 You Paid 1 (See	10 Home mortgage interest and points reported to you on Form 1098 if paid to the person hom whom you bought the home see page A-6 and show that person's name, identifying no , and address ▶	a brokeage from a brokeage from a brokeage from the from s rame as the payer and enter the total interest shown on that	Add the amounts on line 1	2
Note. Personal timerest is not deductible 1	12 Points not reported to you on Form 1098. See page A-6 12 for special rules. 13 Investment interest. Attach Form 4952 if required. (See 13 page A-6 13 the Add Innes of through 13.	form form form form form form form form	<u></u>	A Amount
Gifts to Charity  If you made a gift and got a benefit for n.  See page A-7				
Casualty and Theff Losses 1	19 Casualty or theft loss(es) Attach Form 4684 (See page A-8).	Note: If you not you note: If y		sn.
Job Expenses 2 and Certain Miscellaneous Deductions 2 (See 2 page A-6)		substitute statement from a brokeange fur elst the firm's name as the payer and enter the ordinary dividents shown on that form		
	23 Add lines 20 through 22		6 Add the amounts on line 5 Enter the total here and on Form 1040 line 9a  6	6 Yes No
Olher Miscellaneous Deductions	27 Other—from list on page A-9 List type and amount ▶	Foreign Process Accounts	is foreign account, or (c) received a distribution from, or were a grantior of, or a transferor to, a foreign trust.  7a. At any time during 2005, did you have an interest in or a signature or other authority over a financial account?  account in a foreign country, such as a bank account, securities account or other financial account?	m 2
Total 28 Itemized Deductions	28 Is Form 1040, Inne 38, over \$145,950 (over \$72,975 if married filing separately)?  No. Your deduction is not limited. Add the amounts in the farright column for lines 4 through 27. Also, enter this amount on Form 1040, line 40.  Yes. Your deduction may be limited. See page A-9 for the amount to enter	and Trusts (See page 6.2)	and Trusts See page B-2 for exceptions and filing requirements for Form TD F 90-22 1.  [See B During 2005, did you receive a distribution from, or were you the grantor of, or transferor to foreign frust? If "Ves," you may have to file Form 3520. See page B-2.	transferor to a

or 1065-B. Attachment lie C (Form 1040). Social security number (SSN)  B Enter code from pages C-8.  C Employer 10 number (E1N).  O Employer 10 number (E1N).	Method(s) used to value diosing inventory a □ Cost b □ Lower of cost or market c □ Other (attach explanation)  34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If  "Ves." attach explanation.  35 Inventory at beginning of year If different from last year's closing inventory, attach explanation.  36 Purchases less cost of items withdrawn for personal use.  37 Cost of labor. Do not include any amounts paid to yourself.  38 Materials and supplies.
Social security number (SSN)  B Enter cods from pages C-8.  C Employer 10 number (E1h)  1 1 2 2 2 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	34 Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation.  35 Inventory at beginning of year if different from last year's closing inventory, attach explanation.  36 Purchases less cost of items withdrawn for personal use.  37 Cost of labor. Do not include any amounts paid to yourself.
8 Enter code from pages C.B.  O Employer 10 number (EIN).  1 1 2 2 2 2 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	35 Inventory at beginning of year If different from last year's closing inventory, attach explanation. 36 36 Purchases less cost of items withdrawn for personal use. 37 37 Cost of labor Do not include any amounts paid to yourself. 37 38 Materials and supplies. 38
O Employer 10 number (Elft),  3 for limit on losses	36 Purchases less cost of items withdrawn for personal use
3 for limit on losses Ves	37 Cost of labor Do not include any amounts paid to yourself
3 for limit on losses Ves	38 Materials and supplies
as checked see page C.3 and check here  2 2 2 2 2 2 2 2 3 4 4 4 5 5 6 6 6 6 6 6 6 7 6 7 6 7 6 7 7 7 7 8 8 8 8	
as checked see page C.3 and check here  2  2  2  2  2  2  2  2  2  2  2  2  2	39 Other costs
40 page 2)	40 Add lines 35 through 39
42 on page 2)	41 Inventory at end of year
Other income, including Federal and state gasoline or tuel tax credit or refund (see page C-3)	42 Cost of goods sold. Subtract line 41 from line 40. Ener the result here and on page 1 line 4.  Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page
Gross Income. Add lines 5 and 6	C-4 to find out if you must like rorn 4502.
rses for business use of your home only on line 30.	43 When did you place your vehicle in service for business purposes? (month, day, year) ▶
Car and truck expenses (see 9 20 Rent or lease (see page C-3).	44 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for
	a Business c Other
12 b Other business property 20b	4S. Do voi for vous scouse have another vehicle available for cersoral use?
23 Taxes and licenses	46 Was your vehicle available for personal use during off-duty hours?
nduded in Part III) (see 24 Travel meals, and entertainment 24a a Travel meals, and entertainment 24a	47a Do you have evidence to support your deduction?
b Deductible meals and	b 11 "Ves." is the evidence written?
United that has health), 15 25 Unites 25 Unites 25	PartV Other Expenses, List below business expenses not included on lines 8-26 or line 30.
26 Wages fless employment credits)	
Mortgage (paid to banks, etc.) . 16a	
Tdal expenses before expenses for business use of home. Add lines 8 through 27 m columns ▶ 28	
Tentative profit (loss). Subtract line 28 from line 7	
Net profit or (loss), Subtract line 30 from line 29	
e if a profit, enter on Form 1041, line 12, and also on Schedule SE, line 2 (statutory employees. see page C-6) Estates and trusts, enter on Form 1041 line 3	
)  If you have a loss, check the box that describes your investment in this activity (see page C-6)  If you have a loss, check the box that describes your investment in this activity (see page C-6)	
• if you checked 32a enter the loss on Form 1040, line 12, and also on Schedule SE, line 2  32b All investment is at risk (statutory employees, see page C-6) Estates and trusts, enter on Form 1041, line 3  • if you checked 32b, you must attach Form 6199, Your loss may be limited	sk out
For Paperwork Reduction Act Notice, see page C-7 of the Instructions. Cat. No. 1134P Schedule C (Form 1040) 2005	900
	48 Total other expenses. Enter here and on page 1, line 27

Page 2

SCHEDULE C-EZ (Form 1040)

Dayartment of the Treasury Name of proprietor

Net Profit From Business (Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B. ▶ Attach to Form 1040 or 1041. ▶ See instructions on back.

Attachment Sequence No 09A

Social security number (SSN)

Are not required to file Form 4562, this business. See the instructions for Schedule C, line 13 on page. Had no employees dunng the year Depreciation and Amortization, for C-4 to find out if you must file And You:

> Had business expenses of \$5 000 or Use the cash method of accounting

> > You May Use Schedule C-EZ

General Information

Part I

 Do not have pnor year unallowed passive activity losses from this business Do not deduct expenses for business use of your home

B Enter code from pages C.8. 9, 8 10

Had only one business as either a sole proprietor or statutory

 Did not have a net loss from your Did not have an inventory at any

time during the year

Schedule C Only If You: Instead of

Principal business or profession, including product or service

Business name. If no separate business name. leave blank

O

Business address (including surte or room no.). Address not required if same as on Form 1040, page 1.

City town or post office state, and ZIP code

Figure Your Net Profit Part II Gross receipts, Caution. It this invaries weat representation. It this instructions for employee" box on that form was checked see Stautiory Employees in the instructions for employee. Gross receipts, Caution, If this income was reported to you on Form W-2 and the "Statutory

Total expenses (see instructions) If more than \$5,000, you must use Schedule C.

Net profit. Subtract line 2 from line 1 if less than zero, you must use Schedule C. Enter on Form 1040, line 12, and also on Schedule SE, line 2, (Statutory employees do not report this c

amount on Schedule SE, line 2 Estates and trusts, enter on Form 1041, line 3)

Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. Part III

When did you place your vehicle in service for business purposes? (month, day, year) ▶

Of the total number of miles you drove your vehicle dunng 2005, enter the number of miles you used your vehicle for

c Other Commuting (see instructions)

Do you (or your spouse) have another vehicle available for personal use?

Was your vehicle available for personal use duning off-duty hours?

æ

Do you have evidence to support your deduction?

Cat No 143740

For Paperwork Reduction Act Notice, see page 2.

b If "Yes" is the evidence written?

Schedule C-EZ (Form 1040) 2005

8 N

Yes Yes

2 ŝ Š

Kes Yes

instructions for Schedule C. Parts II and V. on pages. C-3 through C-7. If you wish, you can use the optional worksheet bellow to record your expenses. Enter on lines <u>b</u> through go the type and amount of expenses not included on line a. If you claim car or truck expenses be sure to complete and utilities (including telephone). For details, see the operated a business or practiced a profession as a sole propnetorship or you were a statutory employee and you have met all the requirements listed in Schedule C-E2, Part I

You can use Schedule C-EZ instead of Schedule C if you

Schedule C-EZ (Form 1040) 2005 Instructions Line 5b

your pnncipal source of income reported on line 1. Give the general field or activity and the type of product or service

Line B

Describe the business or professional activity that provided

Line A

Schedule C-EZ, Part III

work location if you converted your vehicle during the year from personal to business use (or vice versa) enter your commuting miles only for the penod you drove your vehicle considered a business expense rather than commuting see Generally commuting is travel between your home and a for business. For information on certain travel that is Paperwork Reduction Act Notice, We ask for the 1s for Form 2106

Enter the six-digit code that identifies your principal business or professional activity. See pages C-8 through C-10 of the instructions for Schedule C for the list of codes

You need an employer identification number (EIN) only if you

Line D

had a qualified retirement plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and

freams tax return. If you need an EIN see the Instructions for Form SS-4. If you do not have an EIN leave line D blank. Do not enter your SSN.

Enter your business address. Show a street address instead

Line E

D Employer ID number (EIN), if any

of a box number. Include the suite or room number if any

with these laws and to allow us to figure and collect the right information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying amount of tax

on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books retums and retum information are confidential, as required by internal Revenue Code section 6103 the administration of any Internal Revenue law. Generally, tax You are not required to provide the information requested retained as long as their contents may become material in or records relating to a form or its instructions must be

depending on individual circumstances. The estimated burden estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who The time needed to complete and file this form will vary for individual taxpayers filing this form is included in the file this form is approved under OMB control number 1545-1973 and is shown below

> cash, property or services) Income is constructively received explaining the difference. You must show all items of taxable

when it is credited to your account or set aside for you to use. Do not offset this amount by any losses

than the total you are reporting on line 1, attach a statement income actually or constructively received during the year (in

amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more

Enter gross receipts from your trade or business Include

Line 1

45 mm 35 mm Learning about the law Copying, assembling, Preparing the form or the form

we would be happy to hear from you. See the instructions for If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler. the tax return with which this form is filed and sending the form to the IRS

commissions and fees, insurance, interest, legal and professional services office expenses, rent or lease expenses,

expenses include advertising, car and fruck expenses repairs and maintenance supplies taxes, travel, the

allowable percentage of business meals and entertainment

Enter the total amount of all deductible business expenses

Line 2

you actually paid during the year Examples of these

Optional Worksheet for Line 2 (keep a copy for your records)

Deductible business meals and entertainment (see page C-5)

ro ·

o ۵ v

h Total. Add lines a through g. Enter here and on line 2

Schedule C-EZ (Form 1040) 2005

			_								~	Ψ1			Schedule D (Form 1040) 2005									
Part III Summary	16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and no to line 21 the namenter the cam on Form 1040 line 13 and then contoline 17 below			18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions.	19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions.	20 Are lines 16 and 19 both zero or blank? □ Yes, Complete Form 1040 through line 43, and then complete the Quelified Dividends and	Capital Gain Tax Worksheet on page 38 of the instructions for Form 1940. Do not complete lines 21 and 22 below.  No Complete Form 1040 through tine 43 and then complete the Schodule Dax Worksheet.		21 If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of	• The loss on line 16 or	• (55,000), OT IT TRETHED THING SEPERARBY, (61,500)	Note. When figuring which amount is smaller, treat both amounts as positive numbers	22 Do you have qualified dividends on Form 1040, line 9b?  Vec Commiss Form 1040 through line 43 and then commisse the Oustified Binidends and	Capital Gain Tax Worksheet on page 88 of the Instructions for Form 1040  No. Complete the rest of Form 1040	Schedul									
20 <b>05</b>	Sequence No 12 social security number		(f) Gain or (loss) Subtract (e) from (d)											(f) Gain or (loss) Subtract (e) from (d)			4							
1040).	Your		t or other basis page D-6 of instructions)						1824 4	s .	9 880	7		(e) Cost or other basis (see page D-6 of the instructions)		 				in or		5	.05s   14 (	
► See instructions for Schedule D (Form 1040)	► Use Schedule D-1 to list additional transactions for lines 1 and 8.	Short-Term Capital Gains and Losses—Assets Held One Year or Less	(d) Sales price (e) Cost or oft (see page D-6 of (see page I the instructions) the instruc-		!				courin (d) . Short-term gain from Form 62.52 and short-term gain or (loss) from Forms 4684 6781, and 8824	Net short-term gain or (loss) from partnerships, 5 corporations, estares, and frusts from Schedule(s) K-1	Short-term capital loss carryover triter the amount, it any, from line 8 of your Capital Loss Carryover Worksheet on page D-6 of the instructions	column (f)	Long-Term Capital Gains and Losses—Assets Held More Than One Year	(d) Sales price (e) Cod (see page D-6 of the instructions) the		 				column (d)  Goan (from Forms 2439 and 6252, and long-term gain from Forms 2439 and 6252, and long-term gain or	(Nosy inclination), and occa- Note of inclination (loss) from partnerships. S corporations estates, and trusts from Sherbdules) K-1.		Long-term capital loss carryover Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-8 of the instructions	Net ingrete applied gain or (loss). Combine lines 8 through 14 in column (f) Then go to
00	tional trans	Assets Held	(c) Date soid (Mo. day, yr.)				9 D-1. 2		ain or (loss) from Fo	corporations,	If any, from line	7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).	ssets Held	(c) Date sold (Mo. day, yr.)				D-1 -0		ns 2439 and 6	s corporations		f any, from lin	8 through 14
ee instructions	콩	1 7					Schedule	. e	term gain or	partnerships. 5	Short-term capital loss carryover Enter the amount, if any, Carryover Worksheet on page D-6 of the instructions.	mbine lines	Fosses—A	(b) Date acquired (Mo. day, yr.)				Enter your long-term totals, if any from Schedule D-1, line 9	Total long-term sales price amounts. Add lines 8 and 9 in	rom Forms 2	rships. S	str	e amount, r	mbine lines
■ Attach to Form 1040. ■ See Instructions for Schedu	chedule D-1 to list addi	and Losses-	(b) Date acquired (Mo., day, yr.)				from	price amounts. Add	and short-term	bartu	nter th of the	s). (S	and	, w		 		у from	ints. Add	Gain from Form 4797. Part I; long-term gain from Fo	partners	D-1 of	of the	. (§

	(From rental real estate, royaltes, partificants, Scorporations, estates, trusts, REMICs, etc.)	es, parmersnips, i, REMICs, etc.)	CAMP.	Name(e) shown on return. Do not enter name and social ecounty number if shown on other	ame and social escurty nur.	трег д впачел оп отпет вкое		Your	Your accept security number
Department of the Treatury (1999) Internal Revenue Service (1999) Name(s) shown on return	► Attach to Form 1040 or Form 1041. ► See Instr	► See Instructions for Schedule E (Form 1040)	1040). Sequence No 13 Your social security number	Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1 Part II Income or Loss From Partnerships and S Corporations Note, if you report a loss it	ounts reported on you	HS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1 Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk a	nts shown on Sch	edule(s) K-1	an at-nsk activity for
Part I Income or L Scheddle Co	Part Income or Loss From Rontal Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3) Report tarm tental income or loss from 4835 on page 2, the 40	Note. If you are in the business of rentinoss from Form 4835 on page 2, line 40	f renting personal property, use line 40	winch any amount is not at his. you must check the bot in columit liet on line as and areach norm enses.  27. Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on from \$582), or unreimbursed partnership expenses? If you are used "Yea", see a page E.A herbring commission this section.	Lallowed in a prior year it that loss was not report	neck the box in column (e) due to the at-risk or basis led on Form 8582), or unvi-	I on line 28 and atta s limitations, a prior eimbursed partners	year unallowed ship expenses?	Yes
or new addition is	caton of each remained restate property.	Let do the state of the state o	₹ # °	28 (a)	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign parthership	(d) Employer identification number	(e) Check d any amount is not at risk
		14 days or     10% of the total days rented at fair rental value?	srented at B	<b>⊲ m</b> .∪					
		(See page E-3)	v						
Income:	A	Properties B C	(Add columne A. B. and C.)	(f) Passive loss allowed (g) Pas	(g) Pasave income	(h) Nonpassive loss	Nonpassive Income and Loss (i) Section 179 expense		(i) Norpassive moone
Rents received. Royalties received	G 4		w 4		from Schedule K-1	from Schedule K-1	deduction from	++	from Schedule
Expenses:	v		,	<b>80</b> U					
Auto and travel (see page E-4).	∟ l. 			Q					
Cleaning and maintenance.	enance7			29a Totals					The state of the same of the s
Insurance				30 Add columns (g) and (j) of line 29a	ine 29a			8	
Legal and other professional fees	fessional fees 10			31 Add columns (f), (f), and (i) of time 29b.	of line 29b	san conduction	20 and 21 Ents	1	
Mortgage interest paid to banks,	1 -			result here and include in	here and include in the total on line 41 below	elow.		32	
etc (see page E-4)			12	Pare III Income or Loss	Income or Loss From Estates and Trusts	Trusts			į
Other interest	41			æ	(a) Name	96		ыде	(b) Employer identification number
Supplies	15			A I					
Taxes	17			Passive	Passive Income and Loss		Nonpassive	sive Income and Loss	nd Loss
Other (list) ▶				(c) Passive deduction or loss allowed (attach Farm 8582 if required)		(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	-	(f) Other income from Schedule K-1
	81			4					
				34a Totals					
Add lines 5 through 18	18		61	b Totals	-				
Depreciation expense or depletion (see page E-4)	se or depletion 20		20	36 Add columns (d) and (i) of line 34b	line 34b			8 8	
Total expenses Add lines 19 and 20	lines 19 and 20 21			37 Total estate and trust income or (loss). Combine lines 35 and 36 Enter the result here and	ome or (loss). Comb	ine lines 35 and 36 En	ter the result her	e and	
Income or (loss) from rental real estate or royalty properties	om rental real			Per IV Income or Loss From R.	From Real Estate	In the local on line 41 Delow Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder	nt Conduits (RE	EMICs)—Resid	dual Holder
Subtract line 21 from line 3 (rents) or line 4 (myalties) if the result is	m line 3 (rents)				(b) Employer	(c) Excess inclusion from Schedules Q, Inne 2c	(d) Taxable income that loss	e (net loss)	(e) Income from
a (loss), see page E-5 to find out if you must file Form 6198	-5 to find out 22				800100100000000000000000000000000000000	(see page E-6)	1 -		
Deductible rental real estate loss				39 Combine columns (d) and (e) only Enter the result here and include in the total on line 41 below	e) only Enter the resul	It here and include in the	e total on line 41	below 39	
Caution. Your rental real estate loss on line 22 may be limited See	tal real estate be limited See			40 Net farm rental income or loss) from Form 4835 Also complete line 42 below	loss) from Form 4835	Also complete line 42	below		
page E-5 to find out if you must file Form 8582. Real estate	ut if you must Real estate			41 Total income or (loss). Combine lines 26 32, 37, 39 and 40. Enter the result here and on Form 1040, line 17	e lines 26 32, 37, 39 and	40 Enter the result here an	nd on Form 1040, line	17 🖢 41	
professionals must complete line 43 on page 2	complete line 23 ( )((	)(		42 Recondiliation of farming and fishing income, Enter your gross farming and fishing income reported on Form 4835, line 7, Schedule K-1 (Form	nd fishing income, Ent. on Form 4835, line 7.	er your gross farming Schedule K-1 (Form			
24 Income. Add positing 15. Losses Add country.	Income. Add positive amounts shown on line 22. Do not include any losses.	ny losses	25 (	1065), box 14, code B, Schedule K-1 (Form 11205), box 17, code N, and Schedula K-1 (Form 1041) line 14, code E (see page E-7)	dule K-1 (Form 1120S).		42	7-	
Total rental real est	Total renal real estate and royalty income or (loss). Combine lines 24 and 25 Enter the result here if Parts III, IV and line 40 page 26 of not apply to you, also enter this amount on Form 1040.	t and 25 Enter the result here re this amount on Form 1040.	90	43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-1) enter the altitude professional (see page E-1) enter the altitude professional (see page E-1) and a fine of the professional professiona	ate professionals. If y, enter the net income o	ou were a real estate			
idia I/ Otherwise, II.	Cidae illis amount ill the total on line 41 on page 2		07	anyweie on rotal	om all remai feet estat	le activities III willed		- 4	

Page 2

(Form 1040A or 1040) SCHEDULE EIC

8 not of the Treasury

Name(s) shown on return

Earned Income Credit Qualifying Child Information

1040 only if you have a qualifying child Complete and attach to Form 1040A or

OMB No 1545-0074 2002

Attachment Sequence No 43

Purpose of Schedule

Schedule EIC (Form 1040A or 1040) 2005

information about your qualifying child after you have The purpose of this schedule is to give the IRS figured your earned income credit (EJC).

To figure the amount of your credit or to have the IRS figure at for you, see the instructions for Form 1040A, mes 41a and 41h, or Form 1040, lines 66a and 66h

otherwise eligible to do so. If you fraudulently take the intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are Taking the EIC when not eligible. If you take the EIC, you will not be allowed to take the credit for EIC even though you are not eligible and it is determined that your error is due to reckless or 10 years. You may also have to pay penalties

# Qualifying Child

It will take us longer to process your return and issue your retund if you do not till in all lines that apply

 Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your

EIC. If the name or SSN on the child's social security card is not correct, call the Social Security

Administration at 1-800-772-1213.

Qualifying Child Information

• If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up

to 10 years. See back of schedule for details

for each qualifying child

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.

Before you begin:

A qualifying child is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

Last name Child 2

Last name

Child 1

Under age 19 at the end of 2005

Under age 24 at the end of 2(N)5 and a student

Any age and permanently and totally disabled Ы



who . . .

If from uper 1986, skip three 4s

Year

Year

Child's year of birth

of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and ded in 2005. If your child was born and ded in 2005 and da not have an SN, enter. The d' on this line and attach a copy of the child's buth centificate.

The child must have an SSN as defined on page 44

Child's SSN

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Child's name

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Go to line 5. <u>چ</u> \_\_\_

ź

a Was the child under age 24 at the end

of 2005 and a student?

4 If the child was born before 1987-

Go to lane 5. ۇ ك

time, see Exception to "time lived with you" condition on Lived with you in the United States for more than half of page 43 of the Form 1040A instructions or page 48 of the 2005. If the child did not live with you for the required Form 1040 instructions.



The child is not a

The child is not a

qualifying child

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<u>§</u> □

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**b** Was the child permanently and totally disabled during any part of 2005?

qualifying child

If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 44 of the Form 1040A instructions or page 48 of the Form 1040 Do you want part of the EIC added to your take-home pay in 2006? To see if you qualify, get Form W-5 from your employer call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to

You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2005, and (b) is a U.S. critzen or resident alten. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

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For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions.

Cat No 13339M

Schedule EIC (Form 1040A or 1040) 2005

Do not enter more than 12 months.

Do not enter more than 12 months.

home was the child's home for the entire time he or she was alive during 2005, enter '12."

If the child was born or died in 2005 and your

 $\bullet$  If the child lived with you for more than half of 2005 but less than 7 months, ener "7." you in the United States during 2005

Number of months child lived with

(for example, son, daughter, grandt hild, mece, nephew, foster child, etc.) Child's relationship to you

(s)

Page 2

of procrietor mapped product Describe in one or two words your principal crop or activation and the product Describe in one or two words your principal crop or activated by your materially participate in the operation of this business during the farm income—Gash Method. Complete Parts I as Do not include sales of twestock hald for draft, bree Sales of investock and other items you bought for resale.  Cost or other basis of livestock and other items reported on line Subtract line 2 from line 1.  Sales of investock. produce, grains, and other products you rais.  Cooperative distributions (Formis) 1099-PARTR.  Agricultural program payments (see page F-2).  Coc loans reported under election.  Th.	Social see  (2) Accrual  (2) Accrual  (3) Accrual  (4) Employ  (5) Accrual  (6) Employ  (7) Accrual  (8) Enter of Employ  (9)	Social security number (SSN)  B Enter code from Part IV  C Employer in number (EIN), if any Parts II and III and Part I, line 11.)  r report these sales on Form 4797.  3 a amount 6b amount 6b amount 70 amount 10 amou	Sales of livestock, produce, grains and other products  40a Agricultural program payments  41 Commodity Credit Corporation (OCC) loans  42 Corp insurance proceeds  43 Custom hire (machine work) income  44 Offier income including Federal and state gasoline or fuel tax credit or refund  45 Add amounts in the right column for lines 38 through 44  46 Inventory of livestock, produce grains, and other products at beginning of the year  47 Cost of livestock, produce, grains, and other products at beginning the year	39 Tarable amount 390 40b Tarable amount 40c 41c Tarable amount 41c 42 43 44
	Accrual Accrual Accrual Accrual Accrual Accrual method. Complete Parts II as sport, or dairy purposes; report the sport, or dairy purposes; report the Sb Taxable amount of Tc Taxable amount Amount deferred from 2004 Amount deferred from 2004 If you use the accrual method, energing the secural method, energing the scrimal method	inter code from Part IV impleyer ID number (EIN), if any sive losses   Yes   No att III, and Part I, line 11.) less sales on Form 4797.  3 4 4 6 6 6 9 9 10		39b Tavable amount 40b Tavable amount 41c Tavable amount
	Accrual Accrual Accrual Accrual Spir No. See page F-2 for limit on pas Sport, or daility purposes; report it  Sport, or daility purposes; report it  To Taxable amount  Bb Taxable amount  To Taxable amount  Amount deferred from 2004  Amount deferred from 2004  If you use the accrual method enter  If you use the accrual method enter  Si Insurance, repairs, etc. on your	Inployer 10 number (EIN), if any imployer 10 number (EIN), if any save losses   Yes   No   No   III   No   No   No   No   N		40b Tarable amount 41c Tarable amount
	Accrual    Accrual method. Complete Parts II an sport, or dairy purposes; report or sport, or dairy purposes; report or dairy purposes; repairs amount deferred from 2004 and (see page F-3)  If you use the accrual method enter or distance, repairs, etc on your	imployer 10 number (EIN), it dany save losses   Yes   No it III   11   12   13   14   14   15   15   15   15   15   15		40b Tavable amount
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	See page F-2 for limit on pass   Section   S	Save losses   Yes   No   No   No   No   No   No   No   N		40b Tazabe amount
-1 8 4 4 8 6 5 6 0 0	Spot, or dairy purposes; report the spot, or dairy dai	Save losses   Yes   No infill, and Part I, line 11.}  lese sales on Form 4797.  3 4 4 5.b  6b  6b  8b  8d  9 9	م ه	41c Tarable amount
2 4 4 2 2 2 5 0 0	Accrual method. Complete Parts II at sport, or dairy purposes; report the sport, or dairy purposes; report the sport or dairy purposes; report the sport of Taxable amount.  To Taxable amount.  To Taxable amount.  Amount deferred from 2004.  If you use the accrual method, enter the accrual method, enter the scrual method.	ad III. and Part I. line 11.) ese sales on Form 4797.  3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Ф Ф	41c Tarable amount
Sales Cost Subtr Sales Coop Coop Com	5b Tarable amount 6b Tarable amount 7c Tarable amount 7c Tarable amount Amount deferred from 2004 bund (see page F-3) If you use the accrual method enfer 6 insurance, repairs, etc. on your	3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	۵	41c Tarable amount
2 Cost or other basis of livestock and other items reported on line 1.  3 Subtract line 2 from line 1.  4 Sales of livestock, produce, grains, and other products you raised.  5a Cooperated distributions (Formis) 1099-PATR)  5a Agroutural program payments (see page F-2).  6 Agroutural program payments (see page F-2).  9 CCC loans reported under election.  7 D	5b Taxable amount 6b Taxable amount 7c Taxable amount 7c Taxable amount Amount deferred from 2004 hard (see page F-3) 1f you use the accrual method enfer ff you use the accrual method enfer	3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
b Subhact time & Yom time.  Sales of tiwastoch, produce, grains, and other products you raised.  Sa Cooperative distributions (Form(s) 1099-PATR)  Sa Agnorbitual program payments (see page F.2).  Commodity Cheat Corporation (CCC) loans (see page F.3)  a CCC loans reported under election  To	Sb Tavable amount 6b Tavable amount 7c Tavable amount Amount deferred from 2004 und (see page F.3) If you use the accrual method, enter 8, insurance, repairs, etc on your	Sp		
Cooperative distributions (Forms) 1039-PATR)     Commodity Oreat Corporation (CCC) loans (see page F-3)     CCC loans reported under election     CCC loans forfelled	Sb Tavable amount 6b Tavable amount 7c Tavable amount Amount deferred from 2004 Indices page F-3) If you use the accrual method, enter 8, insurance, repairs, etc. on your	Sb S		
6a Agnoutural program payments (see page F-2). 66 7 Commodity Gredt Corporation (CCC) loans (see page F-3) a CCC loans reported under election b CCC loans forfelled.	6b Tavable amount  7c Tavable amount Amount deferred from 2004 Ind (see page F-3) If you'use the accrual method, enter	96 84 86 10 10 10 11 11 11 11 11 11 11 11 11 11		
	7 To Taxable amount  Bb Taxable amount  Amount deferred from 2004  And (see page F-3)  If you use the accrual method, enter  If you use the accrual method, enter  S, insurance, repairs, etc on your	7a 7c 8b 8d 9 10		
	Pe F.3)  Bo Taxable amount Amount deferred from 2004  If you use the accrual method, enter	7c 88d 9 10		25
	Pe F.3)  Bb Taxable amount Amount deferred from 2004  Wad isse page F.3)  If you use the accrual method, enter S, insurance, repairs, etc on your	98 86 90 11 12 12 12 12 12 12 12 12 12 12 12 12		
8 Crop insurance proceeds and Federal crop disaster payments (see page F-3)	Amount deferred from 2004 .  If you use the accrual method, enter it you use the accrual method of the it you	2 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		10 80
a Amount received in 2005	Amount deferred from 2004  If you use the accrual method, enter  If you use the accrual method and accrual method.	8d 0 0 0 11		+ + + + + + + + + + + + + + + + + + + +
: If election to defer to 2006 is attached, check here ▶	und (see page F-3)  If you use the accrual method, enter  If you use the accrual method, enter  If you use the accrual method onter  If you use the accrual method, on your	D 11		
9 Custom hire (machine work) income.	unclease page 7-9) If you use the accrual method, enter  yoursettle accrua			
<ol> <li>Carves Income. Add amounts in the notificial gasoning or fluel (at Clean line) [see [bage 1-3].</li> </ol>	, insurance, repairs, etc on your	=		88
the amount from Part III line \$1				
Part II Farm Expenses—Cash and Accrual Mathod.  Do not include personal or living expenses such as taxes, insurance, repairs, etc.		nome	49 Inventory of livestock produce grains and other products at end of year	year 49
82	Pension and profit-sharing		50 Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 46"	line 49 from line 48".
page F 4 - also attach Form 4562) 12	plans , , , and	8		•
Chemicals 13	Rent or lease (see page F-5		51 Gross income. Subtract line 30 from line 43 Enter the result have and on Mart I, line 11	d on Part I, line 11
70	a Vehicles, machinery, and	269	If you use the untilivestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48 subtract line 48 from line 49 Enter the result on line 50 Add tines 45 and 50 Enter the total on line 51 and on Part I line 11	ung inventory and the amount on line 49 is larger than the amount on 45 and 50. Enter the total on line 51 and on Part I. line 11.
re (machine work)	animals etc.)	26b	Cont. W. Deinsipel Assistational Assistation Codes	
Depreciation and section 179	Repairs and maintenance	27	Ziray Principal Agricultural Activity Codes	
	Seeds and plants	8	Contradicts of (100) and the contradicts of C	111300 Fruit and tree nut farming
elsewhere (see page F-4) 16	Storage and warehousing	8	Fire Schedule C (Form 1940) of Schedule C-EZ (Form 1940) instead of Schedule F if (a) your	
t programs other	Supplies	30		
than on line 25	Taxes	33		
32	Utilities	33	farm labor, norticultural, of management for a fee of on a contract basis of <b>(h)</b> voices are encaded in the business of	5
Fermitters and mine 20	24 Other organics from the digital	3		
Gasoline that mod oil 21		343		
Insurance (other than health) 22		34b		
Interest		34c	farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-dior	11221U Hog and pig farming
		34d		
Other		34e		112510 Animal aguaculture
Table 1 (1878) BITTLE OF THE TABLE OF THE TA		34	select the code that best identifies your primary larrning activity and enter it on page 1, line B	
		3		
<ul> <li>36 Net farm profit or (loss) Subtract line 35 from line 11</li> <li>If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1.</li> </ul>		98	Olfseed and grain farming	refestly and Logging (including forest nursenes 113000 Forestry and logging (including forest nursenes
<ul> <li>if a loss, you must go to line 37. Estates, frusts, and partnerships, see page F-6</li> </ul>	oage F-6 ∫		111210 Vegetable and melon farming	and timber tracts)
37 If you have a loss, you must check the box that describes your investment in this activity issep page F-6 et all you checked 32 and net the loss on Form 1040, line 18, and also on Schedula SE, line 1. • If you checked 37b, you must attach Form 6196, You loss may be limited.		37a Li All investment is at risk 37b Li som invertment is not at 15		
For Paperwork Reduction Act Notice see page F-6 of the Instructions		Schedule F (Form 1040) 2005		Schedule F (Form 1040) 200S

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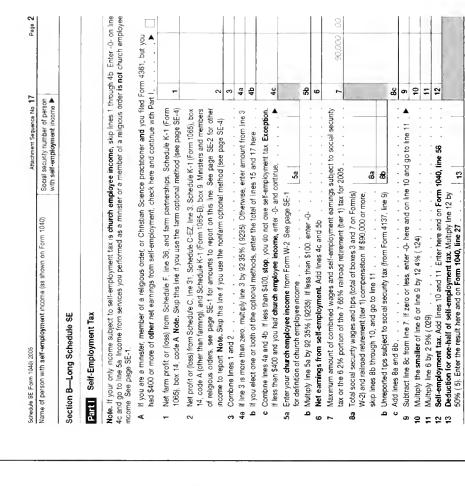
SCHEDULE H (Form 1040)

TO Social Security. Medicare Withheld Income and Federal Unemployment (FUTA) Taxes)  ➤ Attach to Form 1040.  ➤ Attach to Form 1040, 1040/R, 1	Schedule H From 1940) 2005  Part II Federal Unemployment (FUTA) Tax  10 Dd you pay unemployment contributions to only one state? (if you paid contributions to New York State Yes No check Nuc.)
Social sec	Il state unemployment contributions for 2005 by April 17, 2006? Fiscal year liters, see page H-4 as that are taxable for FUTA tax also taxable for your state's unemployment tax? det the "Yes" box on all the lines above compiete Section A ed the "No" box on any of the lines above skip Section A and complete Section B
Did you pay <b>any one</b> household employee cash wages of \$1.400 or more in 2005? (if any household employee was your spouse your child under age 21 your parent or anyone under age 18, see the line A instructions on page H-3 before you arswer this question.)	Section A  13 Name of the state where you paid unemployment confributions ▶  14 State reporting number as shown on state unemployment tax return ▶
Wes. Skip lines B and G and go to line 1  No. Go to line B	15 Contributions paid to your state unemployment fund (see page H-4) 15 16 Total cash wages subject to FUTA tax (see page H-4)
Did you withhold federal income tax during 2005 for any household employee?	17 FUTA tax. Multiply line 16 by 008 Enter the result here, skip Section B, and go to line 26 17
Yes. Skip line C and go to line 5	ppace, see page H-5)  (a)  (b)
Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2004 or 2005 to <b>all</b> household employees? ( <b>Do not</b> count cash wages paid in 2004 or 2005 to your spouse your child under age 21, or your parent)	as shown on state and it is a shown on state and
No. Stop. Do not file this schedule	
Social Security, Medicare, and Income Taxes	19 Totals
Total cash wages subject to social security taxes (see page H-4)	20 Add columns (h) and (i) of line 19 21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-41
Social security taxes. Multiply line 1 by 12 4% (124).	22 Multiply line 21 by 6 2% ( 062)
Total cash wages subject to Medicare taxes (see page H-4)	23 Multiply Inne 21 by 54% ( 054) . 24 Enter the smaller of line 20 or line 23 .
	(New York State employers must use the worksheet in the separate instructions and check here)
	Total Household Employment Taxes
Total social security, Medicare, and income taxes (add lines 2. 4, and 5).	26 Enter the amount from line 8
Net taxes (subtract line 7 from line 6)	17 (or line 25) and line 26
Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2004 or 2005 to household employees? ( <b>Do not</b> count cash wages paid in 2004 or 2005 to your spouse, your child under age 21, or your parent.)	<ul> <li>Stop. Enter the amount from line 27 above on Form 1040, line 62 Do not complete         Part IV below         <ul> <li>You may have to complete Part IV. See page H-5 for details</li> </ul> </li> </ul>
No. Stop. Enter the amount from line 8 above on Form 1040, line 62. If you are not required to file Form 1040, see the line 9 instructions on page H-4.	EditiV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-5.  Address frumber and street or P-0 box if mail is not delivered to street address.
☐ Yes. Go to line 10 on the back	City, town or post office, state, and ZIP code.  City, town or post office, state, and ZIP code.  India paralless of tenner, I decign must have expended the extended in ordinary processing and the translation and half it is the little paralless of tenner. I decign must have a second to the second tenner.
Mvacy Act and Paperwork Reduction Act Notice, see page 7 of the separate instructions. Cat No 12187K Schedule H (Form 1040) 2005	conect, and complete. No part of any payment made to a state unemployment fund damed as a credit was or is to be deducted from the payments to employees.
	Employer's agratione
	Schedule H (Form 1040) 2005

0,

n

Part | Social Security, Medicare, and Income Taxes



 You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of • You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and Exception. If your only self-employment moome was from earnings as a minister, member of a religious order, or Christian Science

OMB No 1545-0074

2002

Attachment Sequence No 17

Social security number of person with self-employment income •

Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)

Self-Employment Tax

SCHEDULE SE (Form 1040) practitioner and you filed Form 4361 and received IRS approval not to be taxed on those eamings, do not file Schedule SE Instead,

use either "optional method" in Part II of Long Schedule SE (see page SE-3)

religious order is not church employee income (see page SE-1).

Long Schedule SE) of \$400 or more, or

Who Must File Schedule SE

You must file Schedule SE if

May I Use Short Schedule SE or Must I Use Long Schedule SE?

wnte "Exempt-Form 4361" on Form 1040, line 58

Did You Receive Wages or Tips in 2005?

<sup>3</sup> From Sch. C. line 31, Sch. C-EZ, line 3, Sch. K-1 (Form 1065), box 14, code A, and Sch. K-1 (Form 1065-B), box 9 Farm Optional Method, You may use this method only if (a) your gross farm income was not more than \$2,400 or (b) your net farm profits\*were less than \$1,733 Nordarm Optional Method. You may use this method only if (a) your net nonfarm profits? were less than \$1,733 and also less than 72 189% of your gross nonferm incomet and (b) you had net earnings Enter the smaller of two-thirds (%) of gross farm income (not less than zero) or \$1,600. Also Enter the smaller of two-thirds (%) of gross nonfarm income (not less than zero) or the amount from self-employment of at least \$400 in 2 of the prior 3 years on line 16. Also include this amount on line 4b above . . . Caution. You may use this method no more than five times 14 Maximum income for optional methods , , . From Sch. F, line 11, and Sch. K-1 (Form 1065). box 14, code B include this amount on line 4b above Subtract line 15 from line 14 . . 9 2

8

Optional Methods To Figure Net Earnings (see page SE-3)

Part II

Yes

Did you receive tips subject to social security or Medicare tax that you did not report to your employer?

ž

Yes

reported on Form

Did you receive church employee income W-2 of \$108.28 or more?

Yes

Are you using one of the optional methods to figure your nat earnings (see page SE-3)?

²,

ş

You Must Use Long Schedule SE on page 2

You May Use Short Schedule SE Below

ž

Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

Yes

Was the total of your wages and the subject to social a or railroad retriement tax plus your net earnings from self-employment more than \$90,000?

Yes

Are you o minister member of a religious order, or Christian Science practitioner who received RS approval not to be taxed on eartings from these sources buf you one self-employment fax on other earnings?

ŝ

¥88

Schedule SE (Form 1040) 2005

From Sch. C, line 7, Sch. C-EZ, line 1, Sch. K-1 (Form 1065), box 14, code C, and Sch. K-1 (Form 1065-B), box 9

From Sch F, line 36, and Sch K-1 (Form 1065), box 14, code A.

ıç Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, Schedule K-1 (Form 1065), box 14, code A (other then farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 Net earnings from self-employment. Multiply line 3 by 92 35% (.9235). If less than \$400, More than \$90.000, multiply line 4 by 2 9% (029) Then, add \$11,160.00 to the do not file this schedule, you do not owe self-employment tax , , , , . . . . • \$90,000 or less, multiply line 4 by 15 3% (.153) Enter the result here and on Form 1040, line 58. result Enter the total here and on Form 1040, line 58. Self-employment tax, If the amount on line 4 is 1065), box 14, code A . . . for other income to report. Combine lines 1 and 2

Deduction for one-half of self-employment fax. Multiply line 5 by 50% (5) Enter the result here and on Form 1040, line 27 For Paperwork Reduction Act Notice, see Form 1040 instructions.

9

Cat. No 11358Z

Schedule SE (Form 1040) 2005

ts table		Sequence No. 54	Section A—General Information (You must complete this section if you are claiming vehicle expenses)		(a) Vehicle 1	(b) Vehicle 2
e Business Expenses and Reimbursements Expenses	vou incurred expenses	Social accurity number	are claiming venicle expenses.		+	,
Employee Business Expenses and Reimbursements Enter Your Expenses			<ol> <li>Enter the date the vehicle was placed in service</li> <li>Total miles the vehicle was driven during 2005</li> </ol>	12	miles	miles
Enter Your Expenses				13	miles	miles
Enter Your Expenses				14	%	
CONTRACTOR TO THE TOTAL		Column B		5. 4	miles	miles
	Other I han Meals and Entertainment	Fine transment	16 Commuting miles included on line 12	17	miles	mies
						oN Sey
use from line 22c or line 29 (Hurol mail camers see						
Instructions)			20 Do you have evidence to support your deduction?			Yes
Parking fees, tolls, and transportation, including train, bus, etc., that		-	ા <del>ડ</del>	d out whether to comp	lete this sect	on or Section C
		_	22a Multiply business miles driven before September 1 2005 by 40 5c (405)	405) 22a.	-	
purplane, car rental, etc. Do not include meals end entertainment.	03.0		b Multiply business miles driven after August 31 2005 by 48 5c (485)	22b		
Business expenses not included on lines 1 through 3 <b>Do not</b>	ale are	f.	c Add lines 22a and 22b Enter the result here and on line 1.  Section C—Actual Expenses (al Vehicle 1.		(b) Vehicle 2	(e)
include medis and entertainment,			9			
Meals and entertainment expenses (see instructions)						
_			24a Vehicle rentals			
result in Column B, enter the amount from the C			Subtract line 24b from line 24a			+
Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter		the amount from line 6 on line 8.				
Slep 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1	nses Listed In St	ep 1	annual depends only in source a annual deservation was included on Form W.2—eea institutions   25			
			1			
Enter reimbursements received from your employer that were not			by the	-		
reported to you in box 1 of Form W-2 Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see		793	percentage on line 14			
instructions)			Add lines 27 and 28 Enter total			
Sten 3 Figure Expenses To Daduct on Schedule A (Form 1040)			nere and on line 1	numon are but alonday a	leting Section	C for the vehicle
			Social Proprietation of January 1936 Files Social and Type Office 1	and	(b) Vehicle 2	the 2
Sutternet line 7 from line 6. If zero or lace enter . D. Linuxenier 6	77.4%		30 Enter cost or other basis (see instructions)			
Column A, report the excess as			.g de			
income on Form 1040, line 7			(see instructions)			
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to nour return.			32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or			
In Column A server the emount from loss In Column D multime			special allowance)			
line 8 by 50% (.50) (Employees subject to Department of			 p			
Transportation (DOT) hours of service limits. Multiply meal						
expenses incurred while away from home on business by 70% (70) instead of 50%. For details, see instructions.			34 Multiply line 32 by the percentage on line 33 (see instructions)			
Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schadula & Form 1040), line 20, Reservints, cuipilized performing actists, fee-basis state or	er the total on		36 Enter the applicable limit explained in the line 36 instructions		-	
local government officials, and individuals with disabilities. See the instructions for special rules			by the			
on where to enter the total)	10	_				
For Paperwark Reduction Act Notice, see Instructions. Cat No 11700N	1700N	Form <b>2106</b> (2035)	38 Enter the smaller of tine 35 or line 37 if you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above.			

Form 2441 (2005)

CARB No. 1545-0074 Form 2441 (2006)  Part III Dependent Care Benefits	-		9	14	Φ.	16		The state of	was a student of was disabled, see the instructions for line 3	•	19 Enter the smallest of line 16 17, or 18	20 Enter the amount from line 12 that you received fro partnership If you did not receive any such amount	21 Subtract line 20 from line 14 ,	23 Deductible benefits, Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions).			taxable benefits, Subtract line 20 from line 21 if zero or less, enter -0-this amount on Form 1040, line 7. On the dotted line next to line 7, enter	To claim the child and dependent care credit, complete lines 28-32 below.	28 Enter \$3,000 (\$6,000 if two or more qualifying persons)	29 Add lines 23 and 26	30 Subtract line 29 from line 28 if zero or less, stop. You cannot take the credit Exception, if you paid 2004 expenses in 2005, see the instructions for line 9	31 Complete line 2 on the front of this form <b>Do not</b> include in column (c) any benefits shown on Ine 23 above. Then addithe amounts in column ic) and enter the total here	X. 32 Enter the smaller of line 30 or 31 Also, enter this amount on line 3 on the front of this	form and complete lines 4-11					
	S	Your social i	initions on page 1 or	on(s) • Qualified Expenses	must complete this part.	(c) Identifying number (d) Amount paid (SSN or EIN) (see Instructions)			Complete only Part II below     Complete Part III on the back next	xes See the instructions for Form 1040, line		ro qualifying persons, see the instructions (b) Qualifying person's social incurred and paid in 2005 for the			than \$3,000 for one qualifying	60	(if your spouse was a student	om line 4 6	mount on line 7		Decimal amount is	27 26	25 8		21	. 50	enses in 2005, see		
Child and Dependent Care Expenses	► Attach to Form 1040  ► See separate instructions		to understand the following	s • Qualifying Person(s)	Persons or Organizations Who Provided the Care—You must complete this part (if you need more space, use the bottom of page 2.)	(b) Address (number street, apt no. crty state and ZIP code)	:		Did you receive dependent care benefits?	Caution, if the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62	Part II Credit for Child and Dependent Care Expenses	e than tv	Last		Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 pages or \$6,000 for two or more pages it was completed Bot III and		rned income	or was disabled see the instructions), all others, enter the amount from line 4 Enter the smallest of line 3, 4, or 5	Enter the amount from Form 1040, line 38  Enter on line 8 the decimal amount shown below that applies to the amount on line 7	If line 7 is	Decimal But not amount is Over over	35 \$29,000—31,000 34 31,000—33,000		31 37,000—39,000 31 37,000—39,000		28 43,000—No limit	Multiply line $\theta$ by the decimal amount on line $\theta$ . If you paid 2004 expenses in 2005, see the institutions	Enter the amount from Form 1040 line 46, minus any amount on Form 1040, line 47	
2441	Comment of the Treatmy	Names) shown on Form 1040	Sefore you begin: You need		Part I Persons or Organ	(a) Care provider s	-		DIQ )	Saution, if the care was provide	Part II Credit for Child a	2 Information about your qu	ित ७.१		3 Add the amounts in colum		<ol> <li>Enter your earned income. See instructions</li> <li>If married filing tointly enter your spouse's aa</li> </ol>		<ol> <li>Enter the amount from Form 1040, line 38</li> <li>Enter on line 8 the decimal amount shown</li> </ol>	If tine 7 Is:	But not Over over	\$0—15.000	17,000—19,000	21,000—23,000	25.000—27.000	27.000—29.000	9 Multiply line 6 by the dec	10 Enter the amount from Fo	

Page 19   Page	
19   19   19   19   19   19   19   19	01
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## 8864).   10   10   10   10   10   10   10   1	120-A Part I Ine 2. Form 1041, Schedule
19	19 is smaller than line 8, see instructions
11	suming the research credit. C corporations:
11	or reproductation
1u	it Allowed by Code Section 38/cl/2) (Before Repeal by the
Form 8911),   1V   20	Only Applicable to C Corporations
development corporations (Form 8847). 11  In structions) . 12  A fine Rita, or Wilma (Form 1065-B)) . 12  Sample Rita, or Wilma (Form 5884-A) . 12  Instructions) . 2  Instructions) . 2  Sample Rita or Wilma (Form 1065-B) . 12  Sample Rita or Wilma (Form 1065-B) . 13  Sample Rita or	
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1 mistructions)	22
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5 See instructions for the schedule to attach 6	
5 See Instructions for the schedule to attach 6 (See Instructions)	24
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6 (see instructions)	Form 4628, Ine
6 (see instructions)	e result here 27
29 Cat No 12382* Form 3800 (2005) 31 33 33 33 34	28
Car No 123825 Form, 3800 (2005) 31 32 33 33 33 34 34 34 34 34 34 34 34 34 34	28
8888	3 8
	35
	8 2
	3. 8
Subtract Ing 185 from the 29 Also enter this amount promotely found on the line Marie "Sec 38/20" and	his amount on line 19 instead of the amount
90	

-orm 3800 (2005)

of any of the credits listed in 2 above Section references are to the Internal

Form 3800 (2005)

# General Instructions

# What's New

There are seven new general business credits listed on

maintenance credit (effective for tax years beginning after December 31, 2005). See Form 8900. Line 10—Qualified railroad track

community employment credit (Form 8844),

3 The alcohol fuel credit (Form 6478). 4. The portion of the renewable electricity refined coal, and Indian coal

The empowerment zone and renewal

- for tax years beginning after September 30, 2005). See Form 8906. Line 1r—Distilled spirits credit (effective
  - nonconventional source fuel credit is not a general business credit but is still claimed credit (effective for tax years ending after December 31, 2005). See Form 8907. For Line 1s—Nonconventional source fuel 2005 calendar year taxpayers the
    - acquired after Decamber 31, 2005). See Line 11—Energy efficient home credit (effective for new homes substantially completed after August 8 2005 and on Form 3907 Form 8908

not on Form 3800

- (effective for depreciable property placed in service after December 31, 2005). See Line 1u—Alternative motor vehicle credit Form 8910
  - Line 1v—Alternative fuel vehicle refueling property placed in service after December 31, 2005). See Form 8911. property credit (effective for depreciable
    - Line 1z—Credits for employers affected Hurricane Katrina, Rifa, or Wilma (see Form 5884-A), consisting of
- by the employer after December 31, 2005. a Hurricane Katrina housing credit (effective for employee housing provided
- credit (effective for wages paid or incurred after August 28, 2005, and before January b Hurricane Katrina employee retention and before July 1, 2006).

carried back to any tax year before the first

tax year for which that credit was first allowable. See Credit Ordering Rule to determine which credits are allowed first

Note. No part of the unused credit for any year attributable to any credit may be

- credit (effective for wages paid or incurred after September 23, 2005, and before c Hurricane Rita employee retention January 1 2006), and
  - credit (effective for wages paid or incurred after October 23, 2005, and before January d Hurricane Wilma employee refention

payment

carrying it back, carry it forward to each of

If you have an unused credit after

See Form 5884-A for credits a through

after the last tax year of the 20-year carryforward period (or at the time an

ceases to exist) may be taken as a

deduction in the earlier of

# Who Must File

You must file Form 3800 if any of the following apply

credits listed on lines 1r through 1v and 1x 1 You have any of the general business through 1z

The tax year in which the individual

- 2 You have more than one of the credits listed on lines 1a through 1q and 1w
  - (other than the low-income housing credit isted on line 1e) is from a passive activity 3 Any of the credits listed in 2 above

taken into account (a) unused investment credit (other than a credit to which section

48(q)(3) applies as in effect prior to repeal by the Revenue Reconciliation Act of 1990) and (b) unused credit for increasing research activities If you are not required to file Form 3800,

# Change in Filing or Marital Status

The general business credit includes the 1 The credits listed on lines 1a through

on lines 1a through 1q and line 1w

/ear and your marital status or filing status has changed, you may need to figure your separate tax liability in that carryback or Your general business credit is limited to your tax liability. Therefore, it you filed a joint return in a carryback or carryfoward carryforward year This would apply if

- You filed as single in the credit year, but filed a joint return in the carryback or carryforward year.
- You filed a joint return in the credit year, but filed a joint return with a different spouse in the carryback or carryforward уваг, ог
- return in the credit year, but filed a joint return with the same or a different spouse You were married and filed a separate

carryforward and passive activity limitation of these credits is computed separately on the forms on which they are claimed, and

have special fax liability limits and are not reported on Form 3800. Any carryback,

production credit figured in Section B of The credits associated with items 2-4

Form 8835

Carryback and Carryforward

of Unused Credit

Determine your separate tax liability in the carryback or carryforward year as in the carryback or carryforward year

Credit for increasing research activities

Weffare-to-work credit

obs credit carryforward)

Enhanced oil recovery credit

Disabled access credit

Low-income housing credit

1. Figure your tax for the carryback or carryforward year as though you were married filing a separate return

if you cannot use part or all of the credit because of the tax liability limit (line 19 is

less than line 8), carry the unused credit back one tax year. To carry back an

unused credit, file an amended return (Form 1040X, 1120X, or other amended

- 2 Figure your spouse's tax in that year as though he or she was married filing a separate return
  - rounded to at least three decimal places 3 Add the amounts in steps 1 and 2 4 Divide the amount in step 1 by the amount in step 3. The result should be

application for tentative refund (Form 1045,

return) for the prior tax year or an

Tentative Refund) Generally, it you file an application for a tentative refund, it must

Form 1139 Corporation Application for

Application for Tentative Refund, or

be filed by the end of the tax year following the tax year in which the credit

carryback or carrytorward credit is applied 5 Multiply the decimal in step 4 by the total tax shown on your joint return for the carryback or carryforward year. The result is your separate tax liability and a against this amount only

lability, the amount of your refund resulting Although your carryback or carryforward of the credit is limited to your separate fax overpayment. This is found by subtracting your separate tax liability (as determined above) from your contribution toward the further limited to your share of the joint from the carryback or carryforward is

paid with the return, for the tax in step 5 if the original return for the carryback year your contribution includes the tax withheld on your wages and your share of the joint estimated tax or tax paid with the return Your share of these payments is found by Unless you have an agreement or clear Substitute the joint estimated tax, or tax resulted in an overpayment, reduce your evidence of each spouse's contribution toward the payment of the joint liability, determining your separate tax liability using the same formula used in taxpayer dies or other taxpayer ceases to defined in section 196(c)) that are unused The tax year following the last tax year of the 20-year carryforward period or the 20 tax years after the year of the credit. Any qualified business credits (as individual taxpayer dies or other taxpayer For purposes of this special deduction, only half of the following credits may be

contribution by your share of the refund Attach a copy of the computation to your amended return or application for fertative refund

# Part I—Current Year Credit Specific Instructions General business credits reported on Form

Lines 1a-1w

earliest-earned credits first. Therefore, the

first-out basis by offsetting the

3800 are freated as used on a first-in,

Credit Ordering Rule

order in which the credits are used in any

tax year is ones first,

Carryforwards to that year, the earliest

The general business credit earned in

orms) Enter the current year credit on the figure your current year credits (but do not figure the allowable credits on those Complete the appropriate credit forms to applicable entry spaces and attach the credit forms to your return

## Line 1x

Attach a statement showing how you

general business credit reported on Form 3800 arising in a single tax year are used in the following order

When relevant, the components of the

The carryback to that year

that year, and

Enter the total of the amounts shown in box 7 of the Schedules K-1 (Form 1065-B) igured the section 4612(e) credit you received from electing large Line 1y

### partnerships Line 3

Work opportunity credit (including any

Rehabilitation investment credit

Energy investment credit

Regular investment credit

Enter the credits included on line 2 that are from passive activities. Generally, a passive activity is a trade or business in which you See Form 8582-CR, Passive Activity Credit Limitations, or Form 8810, Corporate whether or not you materially participate did not materially participate Generally rental activities are passive activities Passive Activity Loss and Gredit Limitations, for details

## Line 5

Credit for employer social security and Medicare taxes paid on certain employee

Renewable efectricity production credit

Indian employment credit

Enter the passive activity credit allowed from Form 8882-CR or Form 8810. See the instructions for the applicable form for details.

## Line 6

Credit for employer-provided child care

facilities and services

Credit for small employer pension plan

startup costs

 Orphan drug credit New markets credit

credits that are reported on Form 3800 Include any carryforward to 2005 of any unused credit from your 2004 Form 6478. Credit for Alcohol Used as Fuel Add all carryforwards to 2005 of unused credits that are reported on Form 3800

applied the carryback, and (c) for each carryforward year, the year and the amount computation showing (a) the tax year the credit originated, the amount of the credit and the amount allowed for that year, (b) for each carryback year, the year and the amount of the credit allowed after you For each credit, attach a detailed

Low suffur diesel fuel production credit

Distifled spirits credit

Nonconventional source fuel credit

 Brodiesel and renewable diesel fuels Qualified railroad track maintenance

credit

sections by the Revenue Reconciliation Act of 1990) Include the reduced credit on line You must reduce by 35% the portion of 6 Do not reduce any portion of the credit investment credit and 46(b)(2)(C) and (D) business energy investment credit (as in effect prior to the repeal of these three you cannot use all of the reduced credit because line 18 is less than line 8, carry attributable to qualified timber property the business credit carryforward attributable to sections 46(a)(1) regular

Trans-Alaska pipeline liability fund credit

 Credit for contributions to selected community development corporations

Credits for employers affected by

Hurricane Katrina, Rita, or Wilma

General credits from an electing large

forward to your next tax year in the

each credit to ensure that no credits or deductions are squandered or duplicated

on Form 3800 keep a separate record of

Although these credits are aggregated

the credit and a corresponding portion of the 35% reduction. For example, if you are able to use only half of the credit in 2005. carryforward period the unused portion of carry forward the other half of the credit and half of the 35% reduction

# Use line 7 only when you amend your 2005 Line 7

return to carry back unused credits from Line 8 2006

# Part II—Allowable Credit Line 9

If this line is zero, skip Part II

Enter the regular tax before credits from the appropriate form or schedule

# Individuals Form 1040 line 44

 Corporations Form 1120, Schedule J. line 3, Form 1120-A, Part I, line 1 or the lines 1a and 1b, or the amount from the amounts from Form 1041, Schedule G Estates and trusts The sum of the applicable line of your tax return applicable line of your tax return

credits on line 9 (or on the comparable line Corporations filing Form 8895 One-Time of any other general business credit form) by the tax attributable to nondeductible controlled foreign corporation (GFG) Dividends Received Deduction for Certain Cash Dividends From Controlled Foreign otherwise reported as regular tax before Corporations must reduce the amount

### ine 10

rom the following fine of the appropriate Enter the atternative minimum tax (AMT) form or schedule

- Corporations Form 4626, line 14 Individuals Form 6251, line 35
  - Estates and trusts Form 1041 Schedule I, line 56.

# Une 12e

Include on line 12e any amounts claimed

 Form 8834, Qualified Electric Vehicle Credit, line 20.

of the credit allowed after you applied the

carryforward

Atternative fuel vehicle refueling property

Afternative motor vehicle credit

Energy efficient home credit.

- Form 8910, Alternative Motor Vehicle Credit, line 18, and
- Form 8911, Alternative Fuel Vehicle Refueling Property Credit, line 19

# Line 15

estate investment trusts, and estates and See section 38(c)(5) for special rules that apply to married couples filing separate returns controlled corporate groups, regulated investment companies, real trusts OMB No 1545-0074 2002

Page 5

### Line 16

Form 3900 (2005)

appropriate AMT form or schedule and enter on line 16 the TMT from the following generally must still compute the tentative For a small corporation exempt from the minimum tax (TMT) to figure your credit Although you may not owe AMT, you AMT under section 55(e), enter zero Otherwise, complete and attach the line of that form or schedule

- Individuals Form 6251, line 33
- Corporations Form 4626, line 12 Estates and trusts Form 1041, Schedule I, line 54

## Line 19

If line 19 is smaller than line 8, see Carryback and Carryfonward of Unused Credit on page 3

included on line 19 is limited to the amount amount of the research credit that may be generating the credit. Figure the research business enterprise by using the tollowing of tax attributable to your taxable income interest in the partnership, S corporation. individuals, estates, and trusts. The estate, or trust (pass-through entity) from the sole proprietorship or your credit limitation separately for each

Taxable income attributable to the sole proprietorship or

your interest in the pass-through entity

1 hr. 42 min

Preparing and sending

the form to the IRS aw or the form Recordkeeping

Learning about the

17 hr. 56 min 1 hr. 23 min

icr all other taxpayers who file this form is

shown below

ncome tax return. The estimated burden

Your taxable income for the (Line 13 - line 15) >

income attributable to a particular business The result figured above is limited to the interest, you cannot claim any research credit this year related to that business excess of line 13 over line 15 If in the current tax year you had no taxable

ask for the information on this form to carry out the Internal Revenue laws of the United States You are required to give us the information. We need it to ensure that you are complying with these laws and to Paperwork Reduction Act Notice. We allow us to figure and collect the right You are not required to provide the amount of tax credit plus the general business credit from other sources. If necessary, follow the limitations Write "Sec 41(g)" on the dotted enter on line 19 using only the total of the amount calculated above for the research If your research credit is limited by the above formula, refigure the amount to Credit Ordering Rule, and take into account any passive activity credit

shown in the instructions for their individual 1545-0074 and is included in the estimates control number. Books or records relating this form will vary depending on individual information requested on a form that is subject to the Paperwork Reduction Act become material in the administration of circumstances. The estimated burden for any Internal Revenue law Generally tax retained as long as their contents may unless the form displays a valid OMB individual taxpayers filing this form is approved under OMB control number to a form or its instructions must be returns and return information are confidential, as required by Internal Revenue Code section 6103 the allowable general business credit, enter the amount on line 19, and write "Sec that may be offset by pre-change general acquires control of another corporation (or general business credits. If either of these limitations apply, attach a computation of 383" or "Sec 384" in the margin next to change" (as defined in section 382(g)), section 383 may limit the amount of tax section 384 may limit the amount of tax attributable to recognized built-in gains business credits. Also, if a corporation acquires its assets in a reorganization) that may be offset by pre-acquisition Corporations, if the corporation has line next to your entry on line 19 undergone a post-1986 " your entry on line 19

The time needed to complete and file

## Under Code Section 38(c)(2) General Business Credit Schedule A—Additional

A corporation (other than an S corporation) regular investment credit under section 46 because line 18 is smaller than line 8, and (c) it is required to file Form 4626.
Afternative Minimum Tax—Corporations business credit or additional credit against the AMT it (a) it is claiming a regular nvestment credit carryforward on line 6 (before amendment by the Revenue Reconciliation Act of 1990), (b) some of attributable, in whole or in part, to the that investment credit cannot be used corporation is entitled to an additional Complete Schedule A to see if the may be entitled to a larger general

we would be happy to hear from you. See the instructions for the tax return with

which this form is filed

suggestions for making this form simpler,

If you have comments concerning the

accuracy of these time estimates or

# Fr. 6251

(Rev January 2006)

Name(s) shown on Form 1040

Attach to Form 1040 or Form 1040NR.

Your eocal security number Attachment Sequence No. 32

Alternative Minimum Tax—Individuals ▶ See separate instructions.

Afternative Minimum Taxable Income (See instructions for how to complete each line.) 8 2 ç 5 \$ 4 **≅** ₽ 8 5 ฆ ន ধ্য 23 প্ত Attenative minimum taxable income. Combine lines 1 through 27 (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions). Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form If Form 1040, line 38, is over \$145,950 (over \$72,975 it married filing separately), enter the amount from 8914, line 2), and go to line 2. Othervise, enter the amount from Form 1040, line 38 (minus any amount Medical and dental Enter the smaller of Schedule A (Form 1040), line 4 or 2% % of Form 1040, line 38 ine 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) on Form 8914, line 2), and go to line 7. (if less than zero, enter as a negative amount.) Exercise of incentive stock options (excess of AMT income over regular tax income) Net operating loss deduction from Form 1040, line 21. Enter as a positive amount Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) Estates and trusts (amount from Schedule K-1 (Form 1041), box 12 code A) Research and experimental costs (difference between regular tax and AMT) Income from certain installment sales before January 1, 1987 Disposition of property (difference between AMT and regular tax gain or loss) Passive activities (difference between AMT and regular fax income or loss) Interest from specified private activity bonds exempt from the regular tax Qualitied small business stock (7% of gain excluded under section 1202) Loss limitations (difference between AMT and regular tax income or loss) Long-term contracts (difference between AMT and regular tax income) . Investment interest expense (difference between regular tax and AMT) Other adjustments, including income-based related adjustments. Miscellaneous deductions from Schedule A (Form 1040), line 26 Circulation costs (difference between regular tax and AMT) Mining costs (difference between regular tax and AMT). Depletion (difference between regular tax and AMT) Tax refund from Form 1040, line 10 or line 21. Alternative tax net operating loss deduction Taxes from Schedule A (Form 1040) line 9 Intangible drilling costs preference (Form 1040) Part I 2 8 4 5 5 9 8 19 8 2 ង ន 2 23 8

Alternative Minimum Tax

Exemption (if this form is for a child under age 14, see page 7 of the instructions.)

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AND line 28 is

8 8 8 8 3 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040. Subtract line 29 from line 28 If zero or less enter -0- here and on lines 33 and 35 and stop here THEN enter on line 29 . . . If line 28 is over the amount shown above for your filing status, see page 7 of the instructions . 58,000 29 000 It you reported capital gain distributions directly on Form 1040, line 13, you reported qualified dividends on Form 1040, line 9b, or you had a gain on both lines 15 and 15 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and dark the amount from line \$5 here — Autobers, time 50 \$1575,000 to 185,000 to less thramed fing apparately, multiply her 30 by \$76. (28) One-was multiply line \$0 by 28% (38) and subtract \$3,500 (51) 50 in frames fing apparately; from the result. \$40250 Alternative minimum tax foreign tax credit (see page 7 of the instructions) \$112,500. 150,000 75.000 Tentative minimum tax. Subtract line 32 from line 31 Married filing jointly or qualifying widow(er) . Single or head of household IF your filing status is . . . Married filing separately . 8 8 888

For Paperwork Reduction Act Notice, see pege 9 of the instructions. 1040 line 45

Cet. No 13500G

Form 6251 (2005) (Rev 1-2006)

Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0. Enter here and on Form

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line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured

without using Schedule J (see page 9 of the instructions).

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Part II or Part III. Instead, go to line 15. **Total Losses Allowed** d Combine lines 1a, 1b, and 1c, d Combine lines 3a, 3b, and 3c. Subtract line 7 from line 8. Enter the loss from line 4 Worksheet 2, column (b) All Other Passive Activities If line 4 is a loss and c Add lines 2a and 2b. 1, column (c)) Name(s) shown on return column (b)). **8585** column (a)) Cepartment of the Treasury column (a)) column (b)) column (c)) Part III Part = 2 3 2 Form 6251 (2005) (Rev 1-2006) Page 2 ន Ŗ 各 8 S 22 ક્ષ 4 42 Otherwise, multiply line 41 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the Otherwise multiply line 36 by 28% (28) and subtract \$3 500 (\$1,750 if married filing separately) from the If line 36 is \$175,000 or less (\$87 500 or less if married filing separately), multiply line 36 by 26% (26) If tine 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (26) If line 38 is zero or blank, skip lines 51 and S2 and go to line 53. Otherwise, go to line 51 49 ŝ 5 8 47 43 æ Worksheet in the instructions for Form 1040, line 44 or the amount from line if you did not complete a Schedule D Tax Worksheet for the regular tax or Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If Part III Tax Computation Using Maximum Capital Gains Rates Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 line 44 or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if Enter the amount from Schedule D (Form 1040). Ine 19 (as refigured for the the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule you did not complete either worksheet for the regular tax, enter -0- . Enter the smaller of line S3 or line 54 here and on line 31 D Tax Worksheet (as refigured for the AMT if necessary) \$59 400 it married filing jointly or qualifying widow(er). Subtract line 44 from line 43 If zero or less enter -0-AMT if necessary) (see page 9 of the instructions) \$29,700 it single or married filing separately or Enter the amount from Form 6251, line 30 necessary) (see page 9 of the instructions) Enter the smaller of line 36 or line 39 Enter the smaller of line 36 or line 37 Enter the smaller of line 45 or line 46 \$39,800 if head of household Subtract line 47 from line 46 Subtract line 46 from line 40 Multiply line 49 by 15% (15) Multiply line 51 by 25% (25) Add lines 42, 48, 50, and 52 Subtract line 40 from line 36 Muftiply line 47 by 5% (05) 22 S SS S 47 \$ 49 B 2 ജ 33 \$ -42 3 45 8 88 න 4

### Form 8582 (2005) Caution: If your filing status is marred filing separately and you lived with your spouse at any time during the year, do not complete Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15 Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities OMB No 1545-1008 Attachment Sequence No 88 Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions dentifying number Special Allowance for Rental Rea! Estate With Active Participation Note: Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III 5 5 4 ş 16 9 굕 တ 20 Multiply line 8 by 50% (5) Do not enter more than \$25,000 If married filing separately, see page 8 Enter \$25,000 reduced by the amount if any, on line 10 if married filing separately, see instructions Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed including any pnor year unallowed losses entered on line 1c, 2b, or 3c Do not complete Form 8582 Total losses allowed from all passive activities for 2005. Add lines 10, 14, and 15 See Rental Real Estate Activities With Active Participation (For the definition of active participation pages 10 and 11 of the instructions to find out how to report the losses on your tax return Cat. No 63704F Passive Activity Loss Limitations Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I. see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.) Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 ▶ Attach to Form 1040 or Form 1041. ▶ See separate instructions. ₽ ٢ ੜ ਲ ક Commercial Revitalization Deductions From Rental Real Estate Activities 2a Commercial revitalization deductions from Worksheet 2, column (a) 2a Enter modified adjusted gross income, but not less than zero (see page 8) Note: If line 7 is greater than or equal to line 6, skip lines 8 and b Activities with net loss (enter the amount from Worksheet 3, 1a Activities with net income (enter the amount from Worksheet 1, b Activities with net loss (enter the amount from Worksheet 1, c Pnor years unallowed losses (enter the amount from Worksheet b Prior year unallowed commercial revitalization deductions from 3a Activities with net income (enter the amount from Worksheet 3. c Pnor years unallowed losses (enter the amount from Worksheet 3, Report the losses on the forms and schedules normally used Add the income, if any, on lines 1a and 3a and enter the total, For Paparwork Reduction Act Notice, see page 12 of the instructions. Line 1d is a loss, go to Part II If line 2c is a loss, go to Part III Otherwise, go to line 15 Enter \$150,000 If mamed filing separately, see page 8. Enter the smaller of the loss on line 1d or the loss on line 4 9, enter -0- on line 10. Otherwise, go to line 8. Reduce line 12 by the amount on line 10 Enter the smaller of line 5 or line 9, 2005 Passive Activity Loss

Caution: Reep a copy for your records. Workshall 1—For Form 8:90 Lines 1a. 1b. and 1c. (See page 7 of the instructions)	led with your tax retu-	rn. Keep a c	opy for your recitions	ords.		Worksheet 6—Allowed Loss	Worksheet 6—Allowed Losses (See pages 9 and 10 of the instructions.)	e instructions.)		
Name of activity	Current year	ar te	Prior years		Overall gain or loss	Name of activity	and line number to be reported on (see instructions)	(a) Loss	(b) Unallawed lass	(c) Allowed loss
	(a) Net income (E)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss					
Total Enter on Form 8582, lines 13						Total Worksheet 7—Activities With I	Total  Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See page 10 of the instructions)	ore Forms or Scho	odules (See page 10 o	of the instructions)
tb, and 1c.	20 20 AC Pare 20 20 20 20 20 20 20 20 20 20 20 20 20		of the metricular	100		Name of Activity:	(e)	(c) (c)	(c) Ratio (d) Unallowed	ed (e) Allawed loss
Worksheet Z—For Form 6362, Lines 2a and 20 Isse pages Name of activity deductions (line 2a)	os za and zo (See page (a) Curent year deductions (line 2a)		and 6 of the instructions.) (b) Prior year unallowed deductions (fine 2b)		(c) Overall loss	Form or schedule and line number to be reported on (see instructions):  1a Not loss plus prior year unallowed loss from form or schedule.	50 St A			
Total. Enter on Form 8582, lines 2a and 2b. ▶						<b>b</b> Net Income from form schedule				
Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)	ss 3a, 3b, and 3c (S	ee bade 8 of	the instructions.			c Subtract line 15 from line 1a if zero or less enter -0-	zero or less enter -0- ▶			
Name of adjusts	Current year	ie.	Prior years	Overall g	Overall gain or loss	Form or schedule and line number to be reported on (see	16			
Name of activity	(a) Net income (R (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss	instructions):  1a Nat loss plus prior year unallowed loss from form or schedule.   b Net income from form or schedule	P9. ▲ × ▲			
						c Subtract line 15 from line 1a if zero or less enter -0-	zero or less enter -0- ▶			
Total. Enter on Form 8582, lines 3a, 3b, and 3c.  Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9 of the Instructions.)  Form or schedule	an amount is shown Form or schedule	on Form 858%	; line 10 or 14 (S	ee page 9 of th	e instructions.)	Form or schedule and line number to be reported on (see instructions):  13 Net loss plus prior year unallowed	<b>56</b> 86		dereken alikularik gili gili ayan alik melekelarik	
Name of activity	and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) special allowance	(g) Subract column (b) from column (c)	loss from form of schedule. <b>b</b> Net income from form of schedule. <b>c</b> Subtract line 1b from line 1a if zero or less enter -0-	ov If zero or less enter -0.			
						Total	•	_	1.00	-
Iotal 1.00 Worksheet 5—Allocation of Unallowed Losses (See page 9 of the Instructions.)	A	age 9 of the	1.00 Instructions.)							
Name of activity	Form or schedule and line number to be reported an (see instructions)	(a) Loss		(b) Ratio (4	(c) Unallowed loss					
Total		•		1.00	CODO					GOOD GOOD

■ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR. ■ See separate instructions.	Sequence No. 33 Department of the Treasury Sequence No. 33 Department of the Treasury Sequence No. 33 Department of the Treasury No. 34 Department of the Treasury No. 35 Depart	elenii Di	Attachment 74
Child's name shown on return	hown on refum		Identifying number
Before you begin: If the child, the parent, or any of the parent's other children under age 14 must use the Schedule D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J (Form 1940)	chedule D Tax  Dependents It Form 1940)		
A Parent is norme (first, imball and last). Cauthon: See netrouctions before completing. B Parent's	B Parent's social security number 1 Combine lines 1, 6, and 10 of your 2004 Form 6251 Estates and trusts, see instructions	ee instructions	-
C Pagents filing status (check cme)  Const. Manusch clinic constants. Used filing constants.	2 6	tions).	3 (
id's Net Investment Income		I go to Part II If more	
Ener the child's investment income (see instructions)	trial a 19 your arid you were married ming separately for 2004; See Instructions	250 if single or head	
If the child did not temze deductions on Schedule A (Form 1040 or Form 1040NP), enter \$1,600	of household for 2004, or \$29,000 if marned filing separately for 2004. Estates and trusts, enter \$22,500.	ates and trusts, enter	٧o
	6 Enter \$150,000 if mamed filing jointly or qualifying widow(er) for 2004, \$112,500 if single or head of household for 2004, or \$75,000 if mamed filing separately for 2004 Estates and trusts, enter	2,500 if single or head ates and trusts, enter	,
40NR.	\$75,000 7 Subtract line 6 from line 4 if zero or less, enter -0- here and on line 8 and go to line 9	1 go to line 9	9 2
Enter the smaller of line 3 or line 4 if zero, stop; do not complete the rest of this form but do	8 Multiply line 7 by 25% (25)	ild under age 14 see	60
d on the Tax Rate of the Parent			on .
Enter the parent's taxable income from Form 1040, line 43, Form 1040A, line 27, Form 1040EZ.	10 Subtract line 9 from line 4 If zero or less, enter -0- here and on line 15 and go to Part II Form 1040NR filers, see instructions	nd go to Part II Form	10
Enter the total if any, from Forms 8815, line 5, of all other children of the parent named	11 • If for 2004 you reported capital gain distributions directly on Form 1040, line 13, you reported	13, you reported	
above Do not include the amount from line 5 above	definition divided by the state of the state	le D (Form 1041)),	3
tions) eet, or	• All others: If line 10 is \$17500 or less (\$87.500 or less it mand filing separately for	ng separately for	
Schedule J (Form 1040) is used to figure the tax, check here	\$3,500 (\$1,750 if mamed filing separately for 2004) from the result	28) and subtract	_
Enter the parent's tax from Form 1040, line 44. Form 1040A, line 28, minus any atternative minimum tax. Form 1040EZ, line 10. Form 1040NR-line 41, or Form 1040NR-EZ, line 15. <b>Do not</b> include any	12 Minimum (ax foreign tax credit on exclusion items (see instructions),		51 25
tax from Form 4972 or 8814. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D. Tax Worksheet or Schedule I I I I I I I I I I I I I I I I I I I	_	Schedule  , line 55	<u> 4</u>
Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line	15 Net minimum tax on exclusion items. Subtract line 14 from line 13 If zero or less, enter -0-	ero or less, enter -0-	15
	Part II Minimum Tax Credit and Carryforward to 2006		
Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)			
of og b	16 Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56	Schedule I, line 56	16
Subtract line 5 from line 4	Subtract the 17 from the 1f lifest than zero, enter as an engative amount     Subtract the 17 from the 1f lifest than zero, enter as an engative amount     Subtract the 25 from 2004 lime 20	1	æ 5
instructions) If the		and 2004 unallowed	
and capital cain 1ax worksheet, or 10 is used to figure the tax, check here.	qualified electric vehicle credit (see instructions)	ons	2 52
Add lines 13 and 15		structions)	22
atus (see instructions), ii the ule D Tax Worksheet, or		schedule I, line 54	3 %
Schedule J (Form 1040) is used to figure the tax, check here.  Enter the larger of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44, Form 1040A, line 41  Inter 28, or Form 1040A, line 41  18		amount on your 2005	25
	26 Minimum tax credit carrytorward to 2005. Subtract line 25 from line 21. Keep a record of this	Keep a record of this	

orm 8801 (2005)

Part III Tax Computation Using Maximum Capital Gains Rates

the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule D (Form 1041), see the Caution: If you did not complete the 2004 Qualified Dividends and Capital Gain Tax Worksheet, instructions before completing this part

28 Enter the amount from fine 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 Schedule D (Form 1041), whichever applies\* Enter the amount from Form 8801, line 10 23

If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

Add lines 28 and 29, and enter the smaller of that result or the amount Enter the amount from line 19 of your 2004 Schedule D (Form 1040). or line 14b, column (2), of the 2004 Schedule D (Form 1041) 8 දැ

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> from line 10 of your 2004 Schedule D Tax Worksheet Enter the smaller of line 27 or line 30.

Subtract line 31 from line 27 8

8 3

8

If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 32 by 26% (28). Otherwise, multiply line 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result. g

 \$58,100 if marned filing jointly or qualifying widow(er) for 2004. \$29,050 if single or married filing separately for 2004

\$38,900 if head of household for 2004, or

\$1 950 for an estate or trust

B

Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies 11 you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041), enter -0- , æ

88

8 8 8

Subtract line 35 from line 34. If zero or less, enter -0-Enter the smaller of line 27 or line 28 34 38

Enter the smaller of line 36 or line 37 Multiply line 38 by 5% (05) 88

ළ

40

Multiply line 40 by 15% (15) Subtract line 38 from line 37 40

If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.

Multiply line 42 by 25% (25) . Add lines 33, 39 41, and 43 5 44

Subtract line 37 from line 31

42

43

45

If line 27 is \$175,000 or less (\$87,500 or less if marned filing separately for 2004), multiply line 27 by 26% ( 26) Otherwise, multiply line 27 by 28% ( 28) and subtract \$3,500 (\$1,750 if marned filing separately for 2004) from the result 5

Enter the smaller of line 44 or line 45 here and on line 11 46

\* The 2004 Qualified Dividends and Capital Gain Tax Worksheet is on page 34 of the 2004 instructors for Form 1040. The 2004 Schedule D.Tax Worksheet is on page D-9 of the 2004 Instructions for Schedule D (Form 1040) (page 37 of the 2004 Instructions for Form 1041)

orm 8801 (2005)

Page 2

# General Instructions

Section references are to the Internal Revenue Code,

## Purpose of Form

Use Form 8801 if you are an individual, estate, or trust minimum tax (AMT) you incurred in prior tax years and to figure the minimum tax credit, if any, for alternative to figure any minimum tax credit carryforward.

22

## Who Should File

ö Complete Form 8801 if you are an individual, estate, trust that for 2004 had:

- An AMT liability and adjustments or preferences other than exclusion items
- A minimum tax credit carryforward to 2005, or
- qualified electric vehicle credit (see the instructions for An unallowed nonconventional source fuel credit or

File Form 8801 only if line 21 is more than zero.

# Specific Instructions

Deferral items (for example, depreciation) generally do deduction), on the other hand, do cause a permanent difference. The minimum tax credit is allowed only for over time. Exclusion items (for example, the standard The AMT is caused by two types of adjustments and not cause a permanent difference in taxable income preferences—deferral items and exclusion items. the AMT caused by deferral items.

# Line 1—Estates and Trusts

enter for how to figure the MTCNOLD.) In Part II of Schedule Skip lines 1 through 3 of Form 8801. Complete Parts I and II of another 2004 Form 1041, Schedule I. For Part of Schedule I, take into account only exclusion items MTCNOLD to 90% of the total of lines 1 through 23 of Schedule I. (See the instructions for line 3 on this page , complete lines 35 and 36 without taking into account adjusted for exclusion items that were allocated to the loss deduction (MTCNOLD). However, do not limit the the amounts included on lines 2 through 6, 8, and 9, and any other adjustments related to exclusion items Schedule I, use the minimum tax credit net operating any basis adjustments ansing from deferral items. If -0- on Form 8801, line 4. Otherwise, enter on Form the amount on Schedule I, fine 29, is zero or less, 3801, line 4, the amount from Schedule I, line 29, included on line 23 of Schedule I). On line 24 of peneficiary.

## Line 2

5 ð

Exclusion items are only the following AMT including any investment interest expense reported on Enter on this line the adjustments and preferences adjustments and preferences: itemized deductions treated as exclusion items (except the standard deduction).

Schedule E), certain tax-exempt interest, depletion, the section 1202 exclusion, and any other adjustments your 2004 Form 6251. Do not include any amount from exclusion item amount from line 12d of the Schedule(s) related to exclusion items. Do not include the standard K-1 (Form 1041) you received for 2004. If you included Combine lines 2 through 5, 7 through 9, 11, and 12 of adjustments in the amount you enter on line 2. Enter ine 14 of the 2004 Form 6251, Instead, include the on line 26 of the 2004 Form 6251 any adjustments deduction. It has already been included on line 1. related to exclusion items, also include those the total on line 2.

adjustment on line 18 (passive activities) instead of on ine 9 (depletion), include it as an exclusion item in the exclusion item on a line not listed above, include that Exclusion items on other lines. If you included any item in the amount you enter on line 2. For example, depletion was included on Form 6251 as an amount you enter on line 2

### Line 3

(MTCNOLD) is the total of the minimum tax credit net operating loss (MTCNOL) carryovers and carrybacks to Your minimum tax credit net operating loss deduction 2004. Your MTCNOL is figured as follows

72(d) modifications must be figured separately for the excess with the modifications in section 172(d) taking into account only exclusion items (that is, the section taking into account only exclusion items. Figure this (excluding the MTCNOLD) over the income used to Your MTCNOL is the excess of the deductions figure alternative minimum taxable income (AMTI) MTCNOL).

deductions to the amount of nonbusiness income must disallowance of the deduction for personal exemptions taken into account to figure AMTI attributable only to nonbusiness income and deductions but taking into under section 172(d)(3) because it has already been account only exclusion items. However, ignore the be figured separately for the MTCNOL using only For example, the limitation of nonbusiness exclusion items.

carned to tax years other than 2004, apply sections 172(b)(2) and 172(d) with appropriate modifications to To determine the amount of MTCNOL that may be take into account only exclusion items.

## Line 4

\$307,000 or more, include an additional \$29,000 on amount on line 4 over \$191,000. For example, if the ine 4. Otherwise, include 25% of the excess of the f your filing status was marned filing separately for 2004 and line 4 is more than \$191,000, you must instead—the additional \$5,000 is 25% of \$20,000 nclude an additional amount on line 4. If line 4 is amount on line 4 is \$211,000, enter \$216,000 \$211,000 minus \$191,000).

Form 8801 (2005)

Form 8801 (2005)

end of 2004 and at least one of the child's parents was f this form is for a child who was under age 14 at the alive at the end of 2004, do not enter more than the sum of the child's 2004 earned income plus \$5,750. A child born on January 1, 1991, is considered to be age 14 at the end of 2004 and is therefore not subject to this limitation.

## Line 10

if you filed Form 1040NR for 2004 and had a net gam on the disposition of U.S. real property interests, line 10 cannot be less than the smaller of that net gain or

## Line 12

2004 AMT foreign tax credit (AMTFTC) refigured using only exclusion items. Follow these steps to figure your 2004 Form 1040, line 46. Otherwise, the minimum tax foreign tax credit on exclusion items (MTFTCE) is your If you made an election to claim the foreign tax credit enter on Form 8801, line 12, the amount from your on your 2004 Form 1040 without filing Form 1116,

**Step 1.** Use a separate 2004 Form 1116 for the MTFTCE for each separate category of income specified at the top of Form 1116.

use the applicable AMT rate instead of the regular tax When applying the separate categones of income, rate to determine if any income is "high-taxed."

see sections 1(h)(11)(C)(iv) and 904(b)(2) to determine the MTFTCE Form 1116, line 16, the same amount you amounts on line 1 or line 5 of the MTFTCE Form 1116. If you choose not to follow the instructions under Step outside the United States. If you had any 2004 foreign Step 2. If you figured your 2004 AMTFTC using the Otherwise, complete Part I using only taxable income adjustments to those amounts before you include the simplified limitation election, skip Part I and enter on distributions) or losses, you may use the instructions under Step 3 to determine whether you must make and exclusion items that are attributable to sources source qualified dividends or foreign source capital entered on that line for the 2004 AMT Form 1116, gains (including any foreign source capital gain the adjustments you must make.

dividends, capital gain distributions, and other capital gains and losses to include on line 1 and line 5 of the Step 3. Follow the instructions below, if applicable, to determine the amount of foreign source qualified MTFTCE Form 1116.

those amounts on line 1 of the MTFTCE Form 1116 if: Foreign qualified dividends. You must adjust your foreign source qualified dividends before you include

- Line 44 of Form 8801 is smaller than line 45, and
  - Line 32 of Form 8801 is greater than zero.
- But you do not need to make any adjustments if:
- Qualified Dividends and Capital Gain Tax Worksheet You qualified for the adjustment exception under

(Estates and Trusts), or Adjustments to foreign qualified dividends under Schedule D Filers, whichever applies, in the Form 1116 instructions when you completed completed a regular tax Form 1116) for 2004, and qualified for that adjustment exception if you had Qualified Dividends Tax Worksheet your regular tax Form 1116 (or you would have

 Line 32 of Form 8801 is not more than \$175,000 (\$87,500 marned filing separately).

multiply your foreign source qualified dividends in each not adjust the amount of any foreign source qualified separate category by 0.5357, include the results on line 1 of the applicable MTFTCE Form 1116. But do To adjust your foreign source qualified dividends, dividend you elected to include on line 4g of Form 4952.

Individuals with capital gain distributions only. If 1099-DIV or substitute statement(s), you must adjust your foreign source capital gain distributions before you include those amounts on line 1 of the MTFTCE Form 1116 if you are required to adjust your foreign you had no 2004 capital gains or losses other than described or you would be required to adjust your foreign source qualified dividends if you had any. capital gain distributions from box 2a of Form(s) source qualified dividends under the rules just

To adjust your foreign source capital gain distributions, each separate category by 0.5357, Include the results on multiply your foreign source capital gain distributions in line 1 of the applicable MTFTCE Form 1116. But do not adjust the amount of any foreign source capital gain distribution you elected to include on line 4g of Form 4952.

capital gains or losses if you have foreign source capital the adjustments you must make to your foreign source Other capital gains or losses. Use Worksheet A in the instructions for the 2004 Form 1116 to determine gains and losses in no more than two separate categories and one of the following applies:

- You figured your 2004 tax using the Qualified Dividends and Capital Gain Tax Worksheet in the Form the amount on line 4e of Form 4952 that you elected 1040 instructions and line 3 of that worksheet minus to include on line 4g of Form 4952 is zero or less.
  - (line 14a or 15 of Schedule D (Form 1041)) is zero or a Line 15 or 16 of your 2004 Schedule D (Form 1040) OSS.
- You figured your 2004 tax using the Schedule D Tax 1041) and line 18 of Schedule D minus the amount on Worksheet in the Schedule D (Form 1040) instructions You figured your 2004 tax using Schedule D (Form line 4e of Form 4952 that you elected to include on line 4g of Form 4952 is zero or less.

or in the Form 1041 instructions and line 9 of that

worksheet is zero or a loss.

described above (or you would not have been required You were not required to make adjustments to your to make those adjustments if you had foreign source foreign source qualified dividends under the rules qualified dividends).

 Had 2004 foreign source capital gains and losses in Did not have any item of unrecaptured section 1250

Cannot use Worksheet A.

Use Worksheet B if you:

no more than two separate categories, and

5. Enter the amount from Form 8801, line 40, on line 6 of the worksheet.

7. Complete lines 8 and 9 of the worksheet as

on the MTFTCE Form 1116, line 19. Complete lines 18, 20, and 21 of the MTFTCE Form 1116. Step 7. Enter the amount from Form 8801, line 11,

Enter the amount from the MTFTCE Form 1116, line 33, on Form 8801, line 12. 1116 only.

It you do not qualify to use Worksheet A or Worksheet

Worksheet B.

B, use the instructions for Capital Gains and Losses in

Pub. 514 to determine the adjustments you make.

Step 4. Complete lines 9 through 13 of the MTFTCE

Form 1116. For line 9, use the same amount you entered on that line for 2004 for the regular tax. Use

Step 9. Keep all Forms 1116 you used to figure your MTFTCE, but do not attach them to your tax return.

the difference. This amount is carried forward and used to figure your MTFTCE next year.

credit and qualified electric vehicle credit not allowed

Step 6. If you did not complete Part III of Form 8801, enter the amount from Form 8801, line 4, on line 17 of the MTFTCE Form 1116 and go to Step 7. If you for the MTFTCE, the Worksheet for Line 17 in the Form

using the simplified limitation election, complete lines

14 through 16 of the MTFTCE Form 1116.

Step 5. If you did not figure your 2004 AMTFTC

your MTFTCE carryover, if any, on line 10.

## Line 21

1116 instructions to determine the amount to enter on

line 17 of the MTFTCE Form 1116 if:

Line 44 of Form 8801 is smaller than line 45, and

Line 32 of Form 8801 is greater than zero.

completed Part III of Form 8801, you must complete,

tax credit or a minimum tax credit carryforward. Do not if line 21 is zero or less, you do not have a minimum

Line 22

income tax return to figure the amount to enter on Ine 22.

result is zero or less, enter -0-

the total of any credits on lines 44 through 50 (not result is zero or less, enter -0-. If your 2004 taxable income was zero or less, complete Capital Gain Tax Worksheet, lines 18 through 22 of the 2004 Schedule D Form 1041), or lines 2 through 13 of the 2004 Schedule D Tax Worksheet, whichever applies, before completing Part III. lines 2 through 6 of the 2004 Qualified Dividends and

1. Enter the amount from Form 8801, line 4, on line 1

Follow these steps to complete, for the MTFTCE, the

Worksheet for Line 17 in the Form 1116 instructions.

Instructions for MTFTCE Worksheet for Line 17.

Enter the amount from Form 8801, line 42, on line

Enter the amout 4 of the worksheet.

Skip lines 2 and 3 of the worksheet.

of the worksheet.

Multiply line 4 of the worksheet by 0.1071 (instead of 0.2857). Enter the result on line 5 of the worksheet. Multiply line 6 of the worksheet by 0.4643 (instead of 0.5714). Enter the result on line 7 of the worksheet.

instructed on the worksheet.

complete Worksheet A or Worksheet B, do not use any foreign source capital gains you elected to include on line 4g of Form 4952. Use 0.5357 instead of 0.4286 to

Instructions for Worksheets A and B. When you

gain or 28% rate gain or loss.

complete lines 11, 13, and 15 of Worksheet B and to complete Steps 4 and 5 of the Line 15 Worksheet for

Step 8. Complete Part IV of the first MTFTCE Form

If line 13 of the MTFTCE Form 1116 is greater than line 20 of the MTFTCE Form 1116, keep a record of

Line 20

Enter the total of any nonconventional source fuel for 2004 solely because of the limitations under sections 29(b)(6)(B) and 30(b)(3)(B).

complete the rest of this form and do not file it.

Follow the instructions below and refer to your 2005

But you do not need to complete the Worksheet for

Ine 17 If:

Form 1040. Subtract from the amount on line 44 the total of any credits on lines 47 through 55 (not including any credit for prior year minimum tax). If the

(Estates and Trusts), or Adjustments to foreign qualified

Qualified Dividends and Capital Gain Tax Worksheet You qualified for the adjustment exception under

Individuals), Qualified Dividends Tax Worksheet

dividends under Schedule D Filers, whichever applies,

in the Form 1116 instructions when you completed

including any credit for prior year minimum tax). If the Form 1040NR. Subtract from the amount on line 41

credits on lines 2a through 2c from the sum of lines 1a Form 1041, Schedule G. Subtract the total of any and 1b, if the result is zero or less, enter -0-.

If you do not need to complete the Worksheet for Line

Line 32 of Form 8801 is not more than \$175,000

(\$87,500 if married filing separately).

completed a regular tax Form 1116) for 2004, and your regular tax Form 1116 (or you would have qualified for that adjustment exception if you had

17, enter the amount from line 4 of Form 8801 on line 17

of the MTFTCE Form 1116.

## Part III—Tax Computation Using Maximum Capital Gains Rates

OMB No 1545-0074

Attachment Sequence No 40 four social security number

any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Estates and trusts, if you figured your 2004 tax using the Qualified Dividends Tax Worksheet in the Form 1041 instructions, enter the amount from line 4 of that

The time needed to complete and file this form will section 6103.

vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for for all other taxpayers who file this form is shown below. their individual income tax return. The estimated burden information on this form to carry out the Internal Revenue laws of the United States. You are required worksheet on Form 8801, lines 28 and 30; skip Form Paperwork Reduction Act Notice. We ask for the 8801, line 29; and enter on Form 8801, line 35, the

amount from line 5 of that worksheet

.1 hr., 48 min. .1 hr., 36 min. . .34 mln. form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is If you have comments concerning the accuracy of these time estimates or suggestions for making this Learning about the law or the form sending the form to the IRS Copying, assembling, and Preparing the form

je je

contents may become material in the administration of control number. Books or records relating to a form or

its instructions must be retained as long as their

Form **8814** 

Child's Interest and Dividends Parents' Election To Report

► Attach to parents' Form 1040 or Form 1040NR See instructions.

Name(s) shown on your return

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax benefits you may not take on page 2. B Child's social security number Child's name (fret, initial, and last)

c If more than one Form 8314 is attached, check here

2 hr., 4 min.

Recordkeeping

you are complying with these laws and to allow us to

figure and collect the right amount of tax.

requested on a form that is subject to the Paperwork

You are not required to provide the information

Reduction Act unless the form displays a valid OMB

to give us the information. We need it to ensure that

Child's Interest and Dividends To Report on Your Return Part I Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions æ

Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your ₽ b Enter your child's tax-exempt interest. Do not include this amount on line 1a

Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions,

child received any ordinary dividends as a nominee, see the instructions

ന

Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form Your child must file his or her own return to report the income.

Base amount

S

9

6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7

Tax on the First \$1,600 of Child's Interest and Dividends

Part II

Yes. Multiply line 8 by 10% (10) Enter the result here and see the Note below Subtract line 7 from line 4 if the result is zero or less, enter -0-No. Enter \$80 here and see the Note below Tax. Is the amount on line 8 less than \$800? 7 Amount not taxed

œ

Note, If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44 or Form 1040NR line 41 Be sure to check box a on Form 1040, line 44 or Form 1040NR, line 41

For Paperwork Reduction Act Notice, see page 3.

Cat No 10750J

Form 8814 (2005)

Department of the Treasury Internal Revenue Service

Page 6

Form 8801 (2005)

# General Instructions

/our return, you may not take any of the

ollowing deductions that your child

your return If you do, your child will not have to file a return. You can make this Purpose of form. Use this form it you to report your child's income on election if your child meets all of the following conditions

Penalty on early withdrawal of child's

Standard deduction of \$2,050 for a

Itemized deductions such as child's

savings

nvestment expenses or charitable

cantributions

- The child was under age 14 at the end
- of 2005. A child born on January 1, 1992, is considered to be age 14 at the interest and dividends including capital The child's only income was from end of 2005
- The child's grass income for 2005 was gain distributions and Alaska Permanent Fund dividends

you make this election instead of filing a separate tax return for the child This is

you may pay up to \$40 00 more tax if

dividends or capital gain distributions.

if your child received qualified

- less than \$8 000
  - The child is required to file a 2005
- (including any overpayment of tax from his or her 2004 return applied to 2005 There were no estimated tax payments for the child for 2005 estimated tax)
- You must also qualify See Parents who How to make the election. To make There was no federal income tax qualify to make the election below withheld from the child's income

determine which results in the lawer tax Alternative minimum tax. If your child certain private activity bonds, you must figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to take this into account in determining i you owe the alternative minimum tax See Form 6251, Alternative Minimum exempt-interest dividends paid by a regulated investment company) from received tax-exempt inferest your return by the due date (including extensions) A separate Form 8814 must Form(s) 8814 to your tax return and file election if you file Form 1040 or Form be filed for each child whose income Parents who qualify to make the the election, complete and attach election. You qualify to make this

Tax-Individuals, and its instructions for Investment interest expense. Your child's income (ather than qualified dividends Alaska Permanent Fund details

nontaxable amounts in the total for

dividends, and capital gain distributions) igure the amount you may treat as your investment interest expense deduction capital gain distributions, see Pub 550, your child received qualified dividends, Alaska Permanent Fund dividends, or nvestment Income and Expenses, to income for purposes of figuring your that you report on your return is considered to be your investment nvestment income

retums for 2005 and you had the higher

purposes, or separated from the child's maintenance decree. The child must have lived with you for most of the year

You were unmamed, treated as

unmarried for federal income tax

other parent by a divorce or separate

You and the child's other parent were

with the child's other parent

1040NR and any of the following apply You are filing a joint return for 2005

you choose to repart

married to each other but file separate

must file this Schedule B with your return Enter "Form 8814" next to line 7a Foreign accounts and trusts, Complete Schedule B (Form 1040), Part III, far your child if he or she (a) had a foreign financial account or (b) received a distribution from, or was the grantor of, or transferor to, a foreign trust. If you answer "Yes" to either question, you or line 8, whichever applies. Also, complete line 7b if applicable

> remamed, you may make the efection on f you and your new spouse do not file a

you were the custodial parent) If you

were the custodial parent and you

a joint return with your new spouse. But

election only if you had higher taxable Note, if you and the child's other parent

income than your new spouse

ornt return, you qualify to make the

address shown on the last return filed is not your child's current address, be sure Change of address. If your child filed a return for a previous year and the

the year with the child, you qualify to make the election only if you are the parent with

Tax benefits you may not take. If you

the higher taxable income

elect to report your child's income on

were not married but lived together during

(continued)

Do not include amounts received as a

nominee in the total for line 2

address. To do this, you may use Form to notify the IRS, in writing, of the new 8822, Change of Address

Tax Rules for Children and Dependents. Additional information, See Pub 929. for more details

# ine Instructions

capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next

received as a nominee in the total to line 3. Do not include amounts

line 3

Line 6. If qualified dividends are

Name and social security number. If security number of the person whose spouse's name but enter the social name is shown first on the return filing a joint return, include your

Line 1a. Enter all taxable interest income Tax-exempt interest" on the dotted line municipal bonds enter the amount and received by your child in 2005 If your nterest in the total for line 1a but be child received a Form 1099-INT for next to line 1a Do not include this tax-exempt interest such as from sure to include it on line 1b

> 10% if yau make this election. Hawever if you file a separate return for the child,

income between \$800 and \$1,600 is

because the tax rate on the child's

interest that actually belongs to another person, enter the amount and "ND" (for next to line 1a Do not include amounts nominee distribution) on the datted line If your child received, as a nominee, received as a nominee in the total for

> If any of the above apply to your child first figure the tax on your child's income

as if he or she is filing a return. Next,

because of the preferential tax rates for

the tax rate may be as low as 5%

qualified dividends and capital gain distributions

If your child had accrued interest that ncome or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the "ABP adjustment," or "OID adjustment, whichever applies. Do not include any nontaxable amount on the dotted line next to line 1a and "Accrued interest," was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest

Capital Gain Distributions Worksheet—Line 6

Child's Qualified Dividends and

gain distributions, and other interest and your child's qualified dividends, capital

\$1,600 base amount on line 5 among

Line 1b. If your child received any taxexempt interest income, such as from received as a shareholder in a mutual report it on line 1b. Also, include any exempt-interest dividends your child fund or other regulated investment certain state and municipal bonds, ine 1a

paid by a regulated investment company Alternative minimum tax on this page interest or exempt-interest dividends Note, If line 1b includes tax-exempt Line 2. Enter the ordinary dividends from pnvate activity bonds, see

dividends should be shown in box 1a of Form 1099-DIV Also, include ordinary dividends your child received through a received by your child in 2005. Ordinary ordinary dividends that actually belong 'ND" on the dotted line next to line 2 partnership, an S corporation, or an

1099-DIV as unrecaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub 929 for details on the amount to report on Schedule D distributions were reparted on Farm

> 2005 Capital gain distributions should be shown in box 2a of Form 1099-DIV If your child received, as a nominee.

distributions received by your child in

Line 3. Enter the capital gain

corm 8814 (2005)

amounts from line 6 of all your Forms 8814 Enter "Form 8814" and the total of you checked the box on line C, add the Include the amount from Form 8814, line 6, in the total on Form 1040, line 21 the line 6 amounts in the space next to line 21 amount in the space next to line 21 If or Form 1040NR, line 21 whichever applies Enter "Form 8814" and the

relating to a form or its instructions must be retained as lang as their contents

unless the form displays a valid OMB control number. Books or records

information are confidential, as required

law Generally, tax returns and return

administration of any Internal Revenue

may become material in the

line 41. Be sure to check box a on that Line 9. If you checked the box on line C, add the amounts from line 9 of all your Forms 8814 Include the total on Form 1040, line 44 or Form 1040NR.

lines

 Oualified dividends on Form 1040 the worksheet below to figure the amount to enter on line 6 and the amount to add to your income as:

you entered an amount on line 3, use ncluded in the amount on line 2 or if

 Capital gain distributions on Schedule 9a and 9b, ar Form 1040NR, lines 10a and

10b, or

D, line 13 or, if you are not required to file Schedule D, on Form 1040, line 13, or The worksheet is needed to divide the

Form 1040NR, line 14

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States You are required to give us the information. We need it to

hese laws and to allow us to figure and information requested on a form that is subject to the Paperwork Reduction Act You are not required to provide the collect the right amount of tax

by Internal Revenue Code section 6103 required to complete and file this form averages, see the instructions for your The average time and expenses will vary depending on individual circumstances. For the estimated ncome tax return

this form simpler, we would be happy to hear from you. See the instructions for your income tax return. If you have suggestions for making

(Keep for your records)

1. Enter the amount of qualified dividends included on Form 8814 line 2 2. Enter the amount from Form 8814 line 3 3. Enter the amount from Form 8814 line 4 3	4. Divide line 1 by line 3. Enter the result as a decimal (rounded to at least three places). 5. Divide line 2 by line 3. Enter the result as a decimal (rounded to at least three places). 6. Base amount. 7. Subtract line 6 from line 3.	8. Multiply line 7 by line 4 Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. On the dotted lines next to those lines, enter "Form 8614" and this amount (unless you file Schedule Bi (Form 1040), in that case follow the instructions in the Note on this line). Also, enter "CD" (for "qualified dividends") and this amount on the dotted line next to line 6 of Form 8614. Note, if this amount plus the penetris dividends is more than \$1,500, report this amount on Schedule B (Form 1040). Show it as from "Form 8814".	9. Multiply line 7 by line 5 Include this amount on Schedule D, line 13. Form 1040, line 13. or Form 1040NB, line 14 Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule Do rin the space to the left of line 13 of Form 1040 or line 14 of Form 1040NB. Also, enter "CGD" for "capital gain distribution") and this amount on the dotted line next to line 6 of Form 8614.	10. Add lines 8 and 9. 10. 11. Subtract line 10 from line 7. Enter the result here nd on Form 8814, line 6. 11.
Enter the amount of quahified dividends in     Enter the amount from Form 8814 line 3     Enter the amount from Form 8814 line 4	<ul> <li>4. Divide line 1 by line 3. Enter th</li> <li>5. Divide line 2 by line 3. Enter th</li> <li>6. Base amount</li> <li>7. Subtract line 6 from line 3</li> </ul>	8. Multply line 7 by line 4 Include 10a and 10b. On the dotted lin you file Schedule B (Form 104) enter "QD" (for "qualified divid 8814 Note. If this amount plus Schedule B (Form 1040). Show	9. Multply line 7 by line 5 Include 1040NR, line 14 Enter "Form 8 D or in the space to the left of 1 (for "capital gain distribution") (	10. Add lines 8 and 9

### Section 6

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(See description of sample)	Definitionpg 144
(con decompress)	Reported on:
Spouse IRA	Returns with itemized deductions
Time series, 2001-2005 A	Classified by marital status 2.2
11110 301103, 2001 2000 1111111111111111111111111111	Time series, 2001-2005A
Standard deduction	Type of adjustment1.4
(See also Basic and additional standard	Type of adjustment
deductions)	Surviving spouses, returns of
Changes in law pg 13	(See also Marital filing status)
Classified by:	Classified by:
Marital status	Each rate at which tax was computed 3.6
Size of adjusted gross income	Marginal tax rate
Definition	Sources of income
Time series, 2001-2005A	Size of adjusted gross income
Time series, 2001-2003	Type of exemption
State income tax refunds	Reported on returns with itemized
(See Taxes paid deduction)	deductions classified by marital status 2.2
Classified by:	deductions classified by marriar status 2.2
Marital status 1.3	T
Size of adjusted gross income	T
Definition	T 124-
Reported on:	Tax credits
Returns with itemized deductions 2.1	(See also specific type)
	Classified by:
Classified by marital status	Marital status
Time series, 2001-2005 A	Size of adjusted gross income 3.3
Ctata and local income towar	1979 income concept B
State and local income taxes	Reported on:
Definition	Returns with modified taxable income 3.1
Reported on returns with itemized	Returns with itemized deductions 2.1
Deductions 2.1	Classified by marital status
G	Time series, 2001-2005
Statutory adjustments	Type of credit
(See also specific type)	
Classified by:	Tax due at time of filing
Marital status 1.3	Classified by:
Size of adjusted gross income 1.4	Marital status 1.3
1979 income concept B	Size of adjusted gross income 3.3

Definitionpg 144	Returns with itemized deductions		
Reported on:	Classified by marital status		
Returns with itemized deductions	Time series, 2001-2005 A		
Classified by marital status 2.2			
Time series, 2001-2005 A	Tax penalty		
	(See also Predetermined estimated tax penalty)		
Tax generated	Definitionpg 145		
Classified by:	Time series, 2001-2005 A		
Each rate at which tax was computed 3.6			
Marginal tax rate 3.4	Tax preparation fee		
Marital status	(See also Miscellaneous itemized deductions)		
Size of adjusted gross income 3.5	Definition		
Tax generated at specified rate			
Definition pg 144	Tax rates		
Reported on returns with modified	(See Income tax withheld)		
taxable income			
	Tax withheld		
Tax items	(See Income tax withheld)		
(See also specific type)			
Classified by:	Tax-exempt interest		
Accumulated size of adjusted gross	Classified by:		
Income 1.1	Marital status 1.3		
Marital status 1.3	Size of adjusted gross income 1.4		
Size of adjusted gross income 1.2, 1.4, 3.3	Definition		
1979 income concept B	Reported on:		
Reported on:	Returns with itemized deductions 2.1		
Returns with modified taxable income 3.1	Classified by marital status 2.2		
Returns with itemized deductions 2.1	Time series, 2001-2005 A		
Classified by marital status 2.2			
Time series, 2001-2005 A	Taxable income		
	Classified by:		
Tax liability	Accumulated size of adjusted gross		
Classified by:	Income		
Marital status	Marital status		
Size of adjusted gross income	Size of AGI 1.1, 1.2, 1.4, 3.5		
Reported on:	1979 income concept E		
Returns with itemized deductions	Tax generated at specific rate		
Classified by marital status 2.2	Definition		
Time series, 2001-2005	Reported on:		
Time Series, 2001 200511	Returns with itemized deductions 2.1		
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(See also specific type)	Time series, 2001-2005		
Classified by:	Time series, 2001 2005		
Marital status	Taxable interest		
Size of adjusted gross income	Classified by:		
_	Marital status		
Definition	Size of adjusted gross income		
Reported on:	512c of adjusted gross medific 1.4		

1979 income concept B	Total income tax	
Definitionpg 146	As percentage of adjusted gross income 3.2	
Reported on:	Type of tax computation 3.1	
Returns with itemized deductions 2.1	As percentage of taxable income 1.1	
Classified by marital status 2.2	Average1.1	
Time series, 2001-2005 A	Type of tax computation 3.1	
	Classified by:	
Taxable IRA	Accumulated size of adjusted	
(See Individual retirement arrangement (IRA)	gross income 1.1	
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(See Pensions and annuities)	Size of adjusted gross	
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Taxable returns	Type of exemption 2.3	
(See also Nontaxable returns)	Definition pg 146	
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	Total itemized deductions	
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	Size of adjusted gross income 1.2, 1.4	
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Size of adjusted gross income
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Reported on:
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Classified by marital status 2.2
Time series, 2001-2005 A

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